

40-2-10(F)

Amended

(1) The director, ~~with the advice and consent of the Board~~, shall designate for the use of the Board one full-time administrator who is a certified public accountant licensed in this State. The administrator's primary responsibility is to administer the Board.

(2) A person employed by the Board under this section may be terminated by the director. ~~with the advice and consent of the Board~~.

Original

(1) The director, with the advice and consent of the Board, shall designate for the use of the Board one full-time administrator who is a certified public accountant licensed in this State. The administrator's primary responsibility is to administer the Board.

(2) A person employed by the Board under this section may be terminated by the director with the advice and consent of the Board.

40-2-70(14) Amended

40-2-70(A)(14) – issue non-binding interpretations of statutes and regulations based on a written set of facts and a request from any member of the public, including licensees and the Board.

~~40-2-70(A)(14) – issue non-binding opinions based on a request from the public, given said request contains a written set of facts.~~

DRAFT

40-2-70(B) Amended

40-2-70(B) – All Board orders, interpretations and policies of this chapter must be made available to the public in an electronic format organized by applicable law or regulation.

~~40-2-70(B) – All rules, principles, promulgations, and interpretations of this chapter and board regulations must be made available to the public in organized, clear, concise and consistent manners.~~

DRAFT

PROPOSED CHANGE to S.812

Section 40-2-240. Reciprocity the licensing of persons licensed in another State.

- (A) The board shall issue a license to an applicant who is a holder of a certificate, license, or permit issued under the laws of any state or territory of the United States or the District of Columbia or any authority outside the United States if;
 - a. the applicant holds a valid license as a certified public accountant from a substantially equivalent jurisdiction as set out in 40-2-20(21) and can lawfully practice in the jurisdiction where privileges have been granted; or
 - b. the applicant obtains a Substantial Equivalency Evaluation report from the NASBA National Qualification Appraisal Service verification that his CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA and NASBA Uniform Accountancy Act; or
 - c. the applicant shows evidence that the applicant:
 - i. has passed the Uniform CPA Examination; and
 - ii. has four years of experience of the type described in Section 40-2-35(G) or meets comparable requirements prescribed by the board by rule, after passing the examination upon which the applicant's certificate, license, or permit was based and within the ten-year period immediately preceding the application.
- (B) All applicants must:
 - a. list all jurisdictions, foreign and domestic, in which the applicant has applied for or holds a designation to practice public accountancy or in which any applications have been denied; and
 - b. demonstrate the completion of eighty hours of qualified continuing professional education within the last two years; and
 - c. file an application and pay a fee sufficient to cover the cost of administering this section.
- (C) Each holder of a license issued under this section shall notify the board in writing within thirty days after its occurrence of any issuance, denial, revocation, or suspension of a designation or commencement of a disciplinary or enforcement action by any jurisdiction.

CURRENTLY IN S.812

Section 40-2-240. (A) With regard to applicants that do not qualify for reciprocity under the substantial equivalency standard set out in Section 40-2-245(A), the The board ~~may~~ shall issue a license to a holder of a certificate, license, or permit issued under the laws of any state or territory of the United States or the District of Columbia or any authority outside the United States upon a showing of substantially equivalent education, examination, and experience upon the condition showing evidence that the applicant:

~~(1)(a)~~ passed the Uniform CPA Examination received the designation, based on educational and examination standards substantially equivalent to those in effect in this State, at the time the designation was granted; and

~~(b)~~ completed an experience requirement, substantially equivalent to the requirement provided for in Section 40-2-35(F), in the jurisdiction which granted the designation or has engaged in four years of professional practice, outside of this State, as a certified public accountant within the ten years immediately preceding the application; and

~~(c)~~ passed a uniform qualifying examination in national standards and an examination on the laws, regulations, and code of ethical conduct in effect in this State acceptable to the board; and

(2) has four years of experience of the type described in Section 40-2-35(G) or meets comparable requirements prescribed by the board by rule, after passing the examination upon which the applicant's certificate, license, or permit was based and within the ten years immediately preceding the application.

(B) As an alternative to the requirements set forth by subsection (A), a person who holds a certificate, license, or permit from another state who establishes his principal place of business in this State shall request the issuance of a license from the board prior to establishing the principal place of business. The board shall issue a license to the person, provided that he obtains from the NASBA National Qualification Appraisal Service verification that his CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA and NASBA Uniform Accountancy Act.

(C) An application under this section may be made through the NASBA National Qualification Appraisal Service.

(D) All applicants must:

~~(d)(1)~~ listed list all jurisdictions, foreign and domestic, in which the applicant has applied for or holds a designation to practice public accountancy or in which any applications have been denied; and

~~(e)(2)~~ demonstrated demonstrate the completion of eighty hours of qualified ~~CPE~~ continuing professional education within the last two years; and

~~(f)(3)~~ filed file an application and ~~pays an annual~~ pay a fee sufficient to cover the cost of administering this section.

~~(2)(a)~~ satisfies the requirements of item (1)(c), (d), (e), and (f);

~~(b)~~ holds a valid license issued by any other state before January 1, 2012; and

~~(c)~~ has engaged in four years of professional practice, outside of this State, as a certified public accountant within the ten years immediately preceding the application.

~~(B)(E)~~ Each holder of a certificate license issued under this section shall notify the board in writing within thirty days after its occurrence of any issuance, denial, revocation, or suspension of a designation or commencement of a disciplinary or enforcement action by any jurisdiction.

40-2-250(C)(6) Ethics Requirement

40-2-250(C)(6) An annual ethics requirement must be met and included in the documented hours of continuing professional education. No less than 2 hours of the annual 40-hour CPE requirement must be in ethics.

~~40-2-250(C)(6) An annual ethics requirement must be met and included in the documented hours of continuing professional education. A licensee must take a Board-approved South Carolina regulations ethics course in years ending in an even number and may take a non-regulation ethics course in years ending on odd numbers. In the absence of Board regulation to the contrary, no less than 2 hours of the annual 40-hour CPE requirement must be in ethics.~~

Note the Board is granted requirements authority in *40-2-250(C)(1) Hour limitations in specific topics or subjects may be determined by the Board*. This would allow them the opportunity to return to a specific Board Approved ethics course is desired. Also note both licensees and non-licensed owners must meet this requirement

Number of Active Credentials by Prefix and
Subcategory
Board: ACCOUNTANCY
as of 1/14/2021

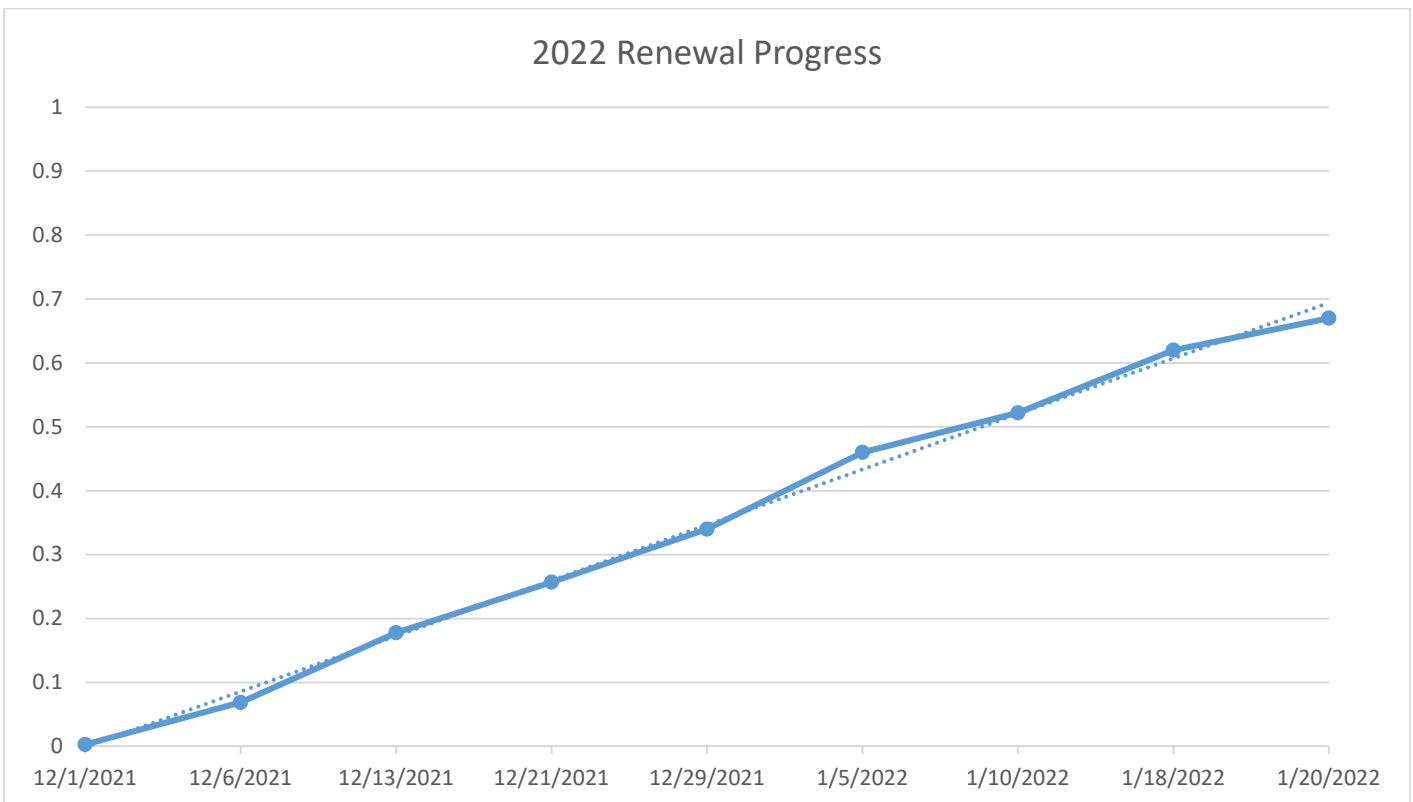
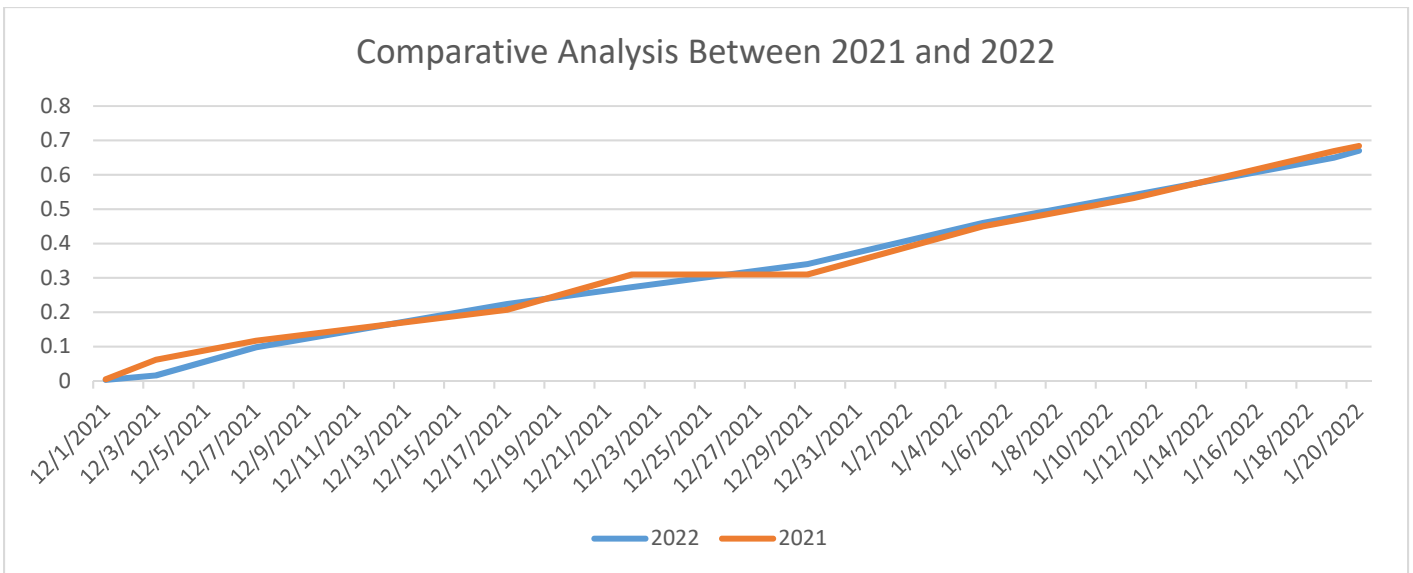
Credential	Description	Count
AFI	ACCOUNTING FIRM IN STATE	1327
AFO	ACCOUNTING FIRM OUT OF STATE	365
AP A	ACCOUNTING PRACTITIONER	64
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6185
PA A	PUBLIC ACCOUNTANT	4
	Subt Total	7945

Number of Active Credentials by Prefix and
Subcategory
Board: ACCOUNTANCY
as of 1/19/2022

Credential	Description	Count
AFI	ACCOUNTING FIRM IN STATE	1313
AFO	ACCOUNTING FIRM OUT OF STATE	367
AP A	ACCOUNTING PRACTITIONER	62
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6271
PA A	PUBLIC ACCOUNTANT	3
	Subt Total	8016

2021 Renewal by January 20 th				
License Type	Not Renewed	Renewed	Total	%
AFI	435	886	1321	67.1
AFO	69	287	356	80.6
AP	32	32	64	50.0
CPA	2068	4066	6134	66.2
PA	2	2	4	50.0
Total	2606	5273	7879	66.9

2022 Renewal by January 20 th				
License Type	Not Renewed	Renewed	Total	%
AFI	424	891	1315	67.8
AFO	69	297	366	81.1
AP	26	36	62	58.1
CPA	2098	4129	6227	66.3
PA	2	1	3	33.3
Total	2619	5354	7973	67.2





Cash Report

Board: Accountancy

Updated through: 10/31/21

For Finance Use Only		
Cost Center	Fund	Functional Area
R360DC0018	31350000	R360_0001
R360DC0018	31350000	R360_0009
R360DC0018	31350000	R360_0017

Cash Summary

Fiscal Year	Cost Center	Beginning Cash Total	Revenue	Direct Expense	Indirect Expense	Ending Cash Total
2020	Accountancy	663,259.03	618,285	301,819.63	362,920.91	616,803.49
2021	Accountancy	616,803.49	623,362.24	309,886.15	290,936.09	639,343.49
2022	Accountancy	639,343.49	20,470	108,846.91	66,888.84	484,077.74

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	64,670.96
Employer Contributions	24,613.37
Contractual Service	3,282.21
Fixed Charges/Rent	10,263.2
MA Assets	153.6
Supplies	3,367.37
Travel	2,496.2
Total:	108,846.91

Indirect Expenditure Summary

Indirect Expenditure Group	Total
Administration Transfers	34,561.71
Immigration Transfers	1,053.33
OIE/Legal Transfers	13,767.76
POL Admin Transfers	17,506.04
Sum:	66,888.84

Indirect Expenditure Notes

- 1) Administration Transfers-Include Administrative Services, Director's Office, Advice Counsel and Communications. Percentage of share based on board's previous FY direct expenditure as compared to all boards' total previous FY direct expenditure
- 2) OIE/Legal Transfers-Percentage of share based on previous FY number of investigations conducted for the board compared to OIE's total investigations in the previous FY
- 3) POL Admin Transfers-Percentage of share based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure
- 4) Other Transfers-Payment for Immigration and OSHA Provisos (81.7 & 81.8)-Percentage share of total expenses based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure; Transfer of 10% of board's FY direct expenditures to the State General Fund per Proviso 81.3



Expenses by Month-Line Item Detail (KSB1)
Board: Accountancy

Cost Center	Cost Center Text	Fund	Functional Area	Data for Month Ending	Posting Month
R360DC0018	Accountancy	31350000	R360_0009	10/31/21	4

GL Category	Posting date	Vendor #	Vendor Text	Fund	GL	GL Text	Cost Center	Cost Center Text	Doc Type	Doc Number	Long Description	Functional Area	Posting Period	Fiscal Year	Amount
PERS SVC	10/1/21	7000235753	ROBERT P WOOD	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500848619	7000235753	R360_0009	4	2022	35
	10/27/21	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852651	7000059139	R360_0009	4	2022	35
	10/27/21	7000235753	ROBERT P WOOD	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852668	7000235753	R360_0009	4	2022	35
	10/27/21	7000293016	WALDA C WILDMAN	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852659	7000293016	R360_0009	4	2022	35
	10/27/21	7000293026	CHARLES J BROOKS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852663	7000293026	R360_0009	4	2022	35
	10/27/21	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852657	7000293027	R360_0009	4	2022	35
	10/27/21	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852649	7000293028	R360_0009	4	2022	35
	10/27/21	7000302626	LORA W PREVATTE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500852670	7000302626	R360_0009	4	2022	35
PERS SVC														Sum:	280
CONTRACTUAL SVC	10/7/21	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703304739	#	R360_0009	4	2022	81.59
	10/8/21	#	Not assigned	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	JV- External	6900025793	#	R360_0009	4	2022	22.12
	10/13/21	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3022629771	#	R360_0009	4	2022	199.96
	10/14/21	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703309542	#	R360_0009	4	2022	93.81
CONTRACTUAL SVC														Sum:	397.48
SUPPLY AND MATERIAL	10/1/21	7000246456	TIERPOINT LLC	31350000	5030067191	PRGM LIC - INFO SECU	R360DC0018	Accountancy	Invoice - gross	5703299804	#	R360_0009	4	2022	48.89
	10/4/21	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3022581780	#	R360_0009	4	2022	19.18
	10/4/21	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3022581816	#	R360_0009	4	2022	5.18
	10/6/21	7000122679	STAPLES ADVANTAGE	31350000	5030010000	OFFICE SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703302689	#	R360_0009	4	2022	20.85
	10/19/21	7000091333	SMITH RUBBER STAMPS	31350000	5033030000	PROMOTIONAL SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703313887	#	R360_0009	4	2022	11.51
	10/20/21	7000287356	AHEAD INC	31350000	5030067190	EQUIP&SUPP- INFOSEC	R360DC0018	Accountancy	Invoice - gross	5703314490	#	R360_0009	4	2022	89.19
	10/27/21	30144508	CHELSEA	31350000	5033030000	PROMOTIONAL SUPPLIES	R360DC0018	Accountancy	Vendor invoice	3022696911	30144508	R360_0009	4	2022	0
	10/27/21	7000121880	SPORTS TROPHIES	31350000	5033030000	PROMOTIONAL SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703320464	#	R360_0009	4	2022	450
SUPPLY AND MATERIAL														Sum:	644.8
FIXED CHGS AND CONT	10/1/21	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703299801	#	R360_0009	4	2022	862.83
	10/1/21	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5703299801	#	R360_0009	4	2022	15.92
	10/8/21	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703305466	#	R360_0009	4	2022	7.16





Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	10/31/21	4

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	16,010.24	64,040.96	
	501070	OTH PERS SVC			
	5010720000	PER DIEM	280	630	0
PERS SVC		Sum:	16,290.24	64,670.96	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	3,627.92	14,511.68	
	5130220000	PENSION-NONEMP CONTR	-2,059.44	-2,059.44	
	5130310000	SOCIAL SEC-ST EMPLOY	1,123.79	4,495.19	
	5130400000	INS WORKERS COMP		1,617.93	0
	5130610000	INS HEALTH-ST EMPLOY	1,434.08	5,736.32	
	5130670000	INS DENTAL- ST EMPLOY	53.92	215.68	
	5130710000	PRE-RET DTH-ST EMP	24	96.01	
EMPLOYER CONTRIB		Sum:	4,204.27	24,613.37	0

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
	5060316000	Data Pro Eq Acq (MA)		153.6	0
CAPITAL EQUIPMENT		Sum:		153.6	0

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077000	SERVICES- APP DEV		1,032.55	0
	5020077210	SERVICES- STORAGE		101.08	505.4
	5020077222	NCV- VOICENET	222.08	721.85	0
	5020080000	FREIGHT EXPRESS DELV		17.19	0
	5020120000	CELLULAR PHONE SVCS	93.81	281.67	1,733.92
	5021010000	LEGAL SERVICES		876.2	0
	5021599501	SECURITY CONTRACTS	81.59	251.67	658.33
CONTRACTUAL SVC		Sum:	397.48	3,282.21	2,897.65

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT	7.16	35.82	124.82
	5040510000	INSURANCE-STATE		1,158.87	0



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5040520000	INSURANCE-NON STATE		235.39	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041840000	LEASE BLDG PRINCIPAL	862.83	3,464.12	7,045.77
	5041850000	LEASE BLDG INTEREST	15.92	50.85	89.64
	5041867020	LEASE COPIERS PRIN	5.62	16.78	51.7
	5041867030	LEASE COPIERS INT	0.43	1.37	2.79
FIXED CHGS AND CONT		Sum:	891.96	10,263.2	7,314.72
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES	20.85	463.92	0
	5030030000	PRINTED ITEMS		32.17	0
	5030067101	PRGM LIC - APP SUPP		405.01	1.6
	5030067190	EQUIP&SUPP- INFOSEC	89.19	118.13	0
	5030067191	PLM- INFOSEC	48.89	186.63	431.25
	5030067210	EQUIP&SUPP- STORAGE		976.43	0
	5030070000	POSTAGE	24.36	654.93	0
	5033030000	PROMOTIONAL SUPPLIES	461.51	530.15	0
SUPPLY AND MATERIAL		Sum:	644.8	3,367.37	432.85
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE	603.68	1,271.2	0
	5050070000	IN ST-REGISTR FEES		1,075	0
	5051520000	REPORTABLE MEALS	60	150	0
TRAVEL		Sum:	663.68	2,496.2	0
		Sum:	23,092.43	108,846.91	10,645.22



Cash Report

Board: Accountancy

Updated through: 11/30/21

For Finance Use Only		
Cost Center	Fund	Functional Area
R360DC0018	31350000	R360_0001
R360DC0018	31350000	R360_0009
R360DC0018	31350000	R360_0017

Cash Summary

Fiscal Year	Cost Center	Beginning Cash Total	Revenue	Direct Expense	Indirect Expense	Ending Cash Total
2020	Accountancy	663,259.03	618,285	301,819.63	362,920.91	616,803.49
2021	Accountancy	616,803.49	623,362.24	309,886.15	290,936.09	639,343.49
2022	Accountancy	639,343.49	21,805	134,510.73	86,238.38	440,399.38

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	80,786.2
Employer Contributions	30,877.08
Contractual Service	5,332.27
Fixed Charges/Rent	11,159.74
MA Assets	153.6
Supplies	3,475.08
Travel	2,726.76
Total:	134,510.73

Indirect Expenditure Summary

Indirect Expenditure Group	Total
Administration Transfers	44,781.99
Immigration Transfers	1,364.62
OIE/Legal Transfers	17,762.09
POL Admin Transfers	22,329.68
Sum:	86,238.38

Indirect Expenditure Notes

- 1) Administration Transfers-Include Administrative Services, Director's Office, Advice Counsel and Communications. Percentage of share based on board's previous FY direct expenditure as compared to all boards' total previous FY direct expenditure
- 2) OIE/Legal Transfers-Percentage of share based on previous FY number of investigations conducted for the board compared to OIE's total investigations in the previous FY
- 3) POL Admin Transfers-Percentage of share based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure
- 4) Other Transfers-Payment for Immigration and OSHA Provisos (81.7 & 81.8)-Percentage share of total expenses based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure; Transfer of 10% of board's FY direct expenditures to the State General Fund per Proviso 81.3

[illegible]





Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	11/30/21	5

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	16,010.24	80,051.2	
	501070	OTH PERS SVC			
	5010720000	PER DIEM	105	735	0
PERS SVC		Sum:	16,115.24	80,786.2	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	3,627.92	18,139.6	
	5130220000	PENSION-NONEMP CONTR		-2,059.44	
	5130310000	SOCIAL SEC-ST EMPLOY	1,123.79	5,618.98	
	5130400000	INS WORKERS COMP		1,617.93	0
	5130610000	INS HEALTH-ST EMPLOY	1,434.08	7,170.4	
	5130670000	INS DENTAL- ST EMPLOY	53.92	269.6	
	5130710000	PRE-RET DTH-ST EMP	24	120.01	
EMPLOYER CONTRIB		Sum:	6,263.71	30,877.08	0

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
	5060316000	Data Pro Eq Acq (MA)		153.6	0
CAPITAL EQUIPMENT		Sum:		153.6	0

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077000	SERVICES- APP DEV		1,032.55	0
	5020077210	SERVICES- STORAGE	50.54	151.62	454.86
	5020077222	NCV- VOICENET	249.77	971.62	0
	5020080000	FREIGHT EXPRESS DELV	15.83	33.02	0
	5020120000	CELLULAR PHONE SVCS	93.72	375.39	1,634.39
	5021010000	LEGAL SERVICES	1,558.6	2,434.8	0
	5021599501	SECURITY CONTRACTS	81.6	333.27	576.73
CONTRACTUAL SVC		Sum:	2,050.06	5,332.27	2,665.98

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT	11.75	47.57	113.13
	5040510000	INSURANCE-STATE		1,158.87	0



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5040520000	INSURANCE-NON STATE		235.39	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041840000	LEASE BLDG PRINCIPAL	863.86	4,327.98	6,181.91
	5041850000	LEASE BLDG INTEREST	14.88	65.73	74.76
	5041867020	LEASE COPIERS PRIN	5.64	22.42	46.06
	5041867030	LEASE COPIERS INT	0.41	1.78	2.38
FIXED CHGS AND CONT		Sum:	896.54	11,159.74	6,418.24
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		463.92	0
	5030030000	PRINTED ITEMS		32.17	0
	5030067101	PRGM LIC - APP SUPP		405.01	1.6
	5030067190	EQUIP&SUPP- INFOSEC		118.13	0
	5030067191	PLM- INFOSEC	89.1	275.73	342.15
	5030067210	EQUIP&SUPP- STORAGE		976.43	0
	5030070000	POSTAGE	18.61	673.54	0
	5033030000	PROMOTIONAL SUPPLIES		530.15	0
SUPPLY AND MATERIAL		Sum:	107.71	3,475.08	343.75
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE	210.56	1,481.76	0
	5050070000	IN ST-REGISTR FEES		1,075	0
	5051520000	REPORTABLE MEALS	20	170	0
TRAVEL		Sum:	230.56	2,726.76	0
		Sum:	25,663.82	134,510.73	9,427.97



Cash Report

Board: Accountancy

Updated through: 12/31/21

For Finance Use Only		
Cost Center	Fund	Functional Area
R360DC0018	31350000	R360_0001
R360DC0018	31350000	R360_0009
R360DC0018	31350000	R360_0017

Cash Summary

Fiscal Year	Cost Center	Beginning Cash Total	Revenue	Direct Expense	Indirect Expense	Ending Cash Total
2020	Accountancy	663,259.03	618,285	301,819.63	362,920.91	616,803.49
2021	Accountancy	616,803.49	623,362.24	309,886.15	290,936.09	639,343.49
2022	Accountancy	639,343.49	232,806	158,753.12	106,682.69	606,713.68

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	96,866.44
Employer Contributions	37,140.82
Contractual Service	5,770.42
Fixed Charges/Rent	12,055.52
MA Assets	153.6
Supplies	3,745.92
Travel	3,020.4
Total:	158,753.12

Indirect Expenditure Summary

Indirect Expenditure Group	Total
Administration Transfers	55,361.25
Immigration Transfers	1,704.35
OIE/Legal Transfers	21,926.15
POL Admin Transfers	27,690.94
Sum:	106,682.69

Indirect Expenditure Notes

1) Administration Transfers-Include Administrative Services, Director's Office, Advice Counsel and Communications. Percentage of share based on board's previous FY direct expenditure as compared to all boards' total previous FY direct expenditure

2) OIE/Legal Transfers-Percentage of share based on previous FY number of investigations conducted for the board compared to OIE's total investigations in the previous FY

3) POL Admin Transfers-Percentage of share based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure

4) Other Transfers-Payment for Immigration and OSHA Provisos (81.7 & 81.8)-Percentage share of total expenses based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure; Transfer of 10% of board's FY direct expenditures to the State General Fund per Proviso 81.3

[illegible]



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	12/31/21	6

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	16,010.24	96,061.44	
	501070	OTH PERS SVC			
	5010720000	PER DIEM	70	805	0
PERS SVC		Sum:	16,080.24	96,866.44	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	3,627.92	21,767.52	
	5130220000	PENSION-NONEMP CONTR		-2,059.44	
	5130310000	SOCIAL SEC-ST EMPLOY	1,123.82	6,742.8	
	5130400000	INS WORKERS COMP		1,617.93	0
	5130610000	INS HEALTH-ST EMPLOY	1,434.08	8,604.48	
	5130670000	INS DENTAL- ST EMPLOY	53.92	323.52	
	5130710000	PRE-RET DTH-ST EMP	24	144.01	
EMPLOYER CONTRIB		Sum:	6,263.74	37,140.82	0

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
	5060316000	Data Pro Eq Acq (MA)		153.6	0
CAPITAL EQUIPMENT		Sum:		153.6	0

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077000	SERVICES- APP DEV		1,032.55	0
	5020077210	SERVICES- STORAGE	50.54	202.16	404.32
	5020077222	NCV- VOICENET	220.08	1,191.7	0
	5020080000	FREIGHT EXPRESS DELV		33.02	0
	5020120000	CELLULAR PHONE SVCS	93.71	469.1	1,534.86
	5021010000	LEGAL SERVICES		2,434.8	0
	5021599501	SECURITY CONTRACTS	73.82	407.09	502.91
CONTRACTUAL SVC		Sum:	438.15	5,770.42	2,442.09

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT	10.99	58.56	102.14
	5040510000	INSURANCE-STATE		1,158.87	0



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5040520000	INSURANCE-NON STATE		235.39	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041840000	LEASE BLDG PRINCIPAL	864.9	5,192.88	5,317.01
	5041850000	LEASE BLDG INTEREST	13.84	79.57	60.92
	5041867020	LEASE COPIERS PRIN	5.67	28.09	40.39
	5041867030	LEASE COPIERS INT	0.38	2.16	2
FIXED CHGS AND CONT		Sum:	895.78	12,055.52	5,522.46
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		463.92	0
	5030030000	PRINTED ITEMS		32.17	0
	5030067101	PRGM LIC - APP SUPP		405.01	1.6
	5030067190	EQUIP&SUPP- INFOSEC		118.13	0
	5030067191	PLM- INFOSEC		275.73	342.15
	5030067201	PLM- SERVERS	101.41	101.41	0
	5030067210	EQUIP&SUPP- STORAGE		976.43	0
	5030070000	POSTAGE	169.43	842.97	0
	5033030000	PROMOTIONAL SUPPLIES		530.15	0
SUPPLY AND MATERIAL		Sum:	270.84	3,745.92	343.75
TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP			0
	5050020000	IN ST-LODGING	106.56	106.56	0
	5050040000	IN ST-AUTO MILEAGE	107.52	1,589.28	0
	5050041000	HR-IN ST-AUTO MILES	79.56	79.56	0
	5050070000	IN ST-REGISTR FEES		1,075	0
	5051520000	REPORTABLE MEALS		170	0
TRAVEL		Sum:	293.64	3,020.4	0
		Sum:	24,242.39	158,753.12	8,308.3



South Carolina Board of Accountancy
OIE Status Report
January 21, 2022

As of January 19, 2022

2022

Total Complaints Received 1/1/2022-1/19/2022	1
Active Investigations (Average Age—07 Days)	1
Closed	0

2021

Total Complaints Received 1/1/2021-12/31/2021	43
Active Investigations (Average Age—138 Days)	11
Closed	6

2020

Total Complaints Received 1/1/2020-12/31/2020	43
Active Investigations (Average Age—218 Days)	3
Closed	27

Total: 15 Active Cases.



South Carolina Board of Accountancy
ODC Status Report
As of January 11, 2022

Open Cases	Pending Hearings & Agreements	Pending Closure	Closed*	Appeals
4	2	0	1	0
		*Closed since last report (10/12/2021):	1	
		Closed since 1/1/21:	14	

Report of Board of Accountancy Budget Subcommittee Meeting 11/30/21

The committee is comprised of Walda Wildman, Chip Summers, and Chris Huggins. Wildman was drafted to chair.

The committee reviewed a summary of the Board's financial performance for fiscal years 2017 through the first quarter of fiscal 2022 and a summary of license fees charged by southeastern states (see below). The committee noted the fund balance at the end of each year. The committee discussed the trends indicated by these reports. The committee inquired whether LLR finance staff establishes a budget for the Board, how closely LLR finance staff monitors Board of Accountancy spending, and how frequently staff considers whether fees need to be adjusted.

Advice counsel informed the committee that state law requires fund balance to be neither excessive nor inadequate.

The committee considered current fees (see below) and that fees are established in regulations approved by the Legislature.

The committee reached a consensus that four areas might benefit from subsidies:

- Preparation of the board approved rules and regulation course
- CPE audits
- IT staffing
- Investigator salary

The R&R course is on hold pending passage of S.812. The board has voted to engage the Center for the Public Interest (CPT) to prepare a replacement course if law continues to require it. CPT does not charge a fee for course preparation so a subsidy may not be necessary and any action on this issue must wait for disposition of S.812.

The committee discussed the need to conduct annual audits of CPE reports. We were told there have been no such audits since at least 2018 and that it may have been at least 10 years since the last audits were done. Ms. Sharpe explained that the existing structure of how IT stores CPE reports makes it very difficult to access information required to conduct audits. The committee discussed the possibilities of hiring an IT subcontractor or of adding a part-time IT position to LLR staff to create a structure to facilitate CPE audits.

The committee discussed NASBA's CPETracker and learned that a previous board directed staff to engage CPETracker to track CPE. Ms. Sharpe explained that staff was working on signing up for CPETracker in the winter of 2019 but has not yet completed that task. She explained that NASBA does not charge for the service and that it does not conduct CPE audits but rather makes CPE records easier to audit. She told us that chair McAbee has requested a presentation on CPETracker at the January meeting as well as a report on the current status of its implementation by LLR.

It was mentioned that if annual CPE audits were routine, it might be possible for licensees to certify under penalties of perjury that they have completed the required CPE rather than having to fill out the form they currently must submit to renew. More important, staff agreed that not having to deal with CPE forms would free up a lot of time.

Because of concerns that LLR IT is having a difficult time implementing CPETracker, the committee considered whether the department could use help in setting up a searchable database that would provide the public ready access to Board decisions. In addition, the committee considered whether Board should request part-time/temporary or subcontract staff to assist with CPE audits.

Advice counsel advised the committee that what the Board is able to undertake is ultimately subject to what LLR management determines is in keeping with what the department is able to provide for all boards and commissions under its umbrella. That is, the Board may request, but LLR makes the ultimate decisions.

Finally, the committee discussed the investigator position. The committee agreed that the salary level is likely too low to attract applicants with the required five years of experience. Accordingly, the committee discussed how an applicant could be offered more pay within the state's job/salary structure (e.g., could the position be given a different name with higher pay?) or whether the Board should consider engaging a subcontractor to keep investigations moving until LLR HR is able to fill the position.

Action Items the committee asked the administrator to complete were as follows:

- Ask HR Director about investigator position and potential reclassification or change of title/pay band to increase pay range
- Ask Finance if they have a comprehensive budget and what they are looking at as far as future projections and fees. Also ask someone from finance to speak at the next Board meeting to answer questions.
- Make sure that the January meeting agenda item regarding the NASBA CPETracker includes an appearance by an LLR staff member who can explain why IT has so far been unable to implement the NASBA system as already directed by the Board.

Respectfully submitted,

Walda Wildman, Chair

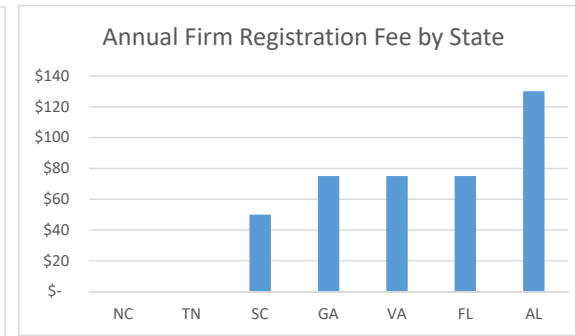
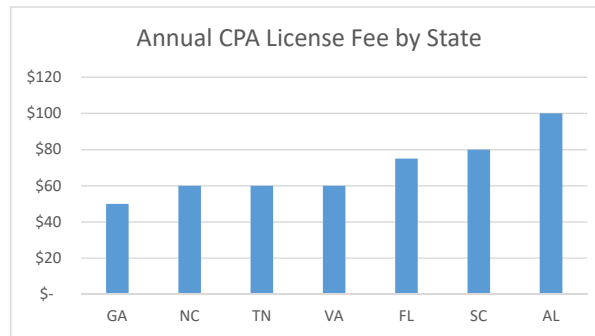
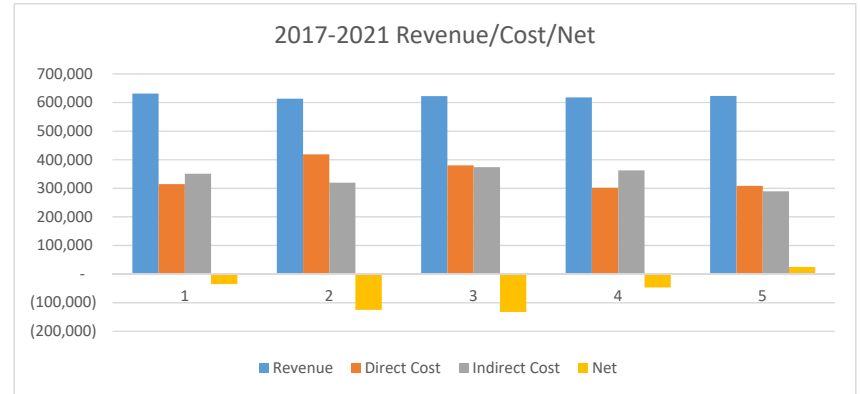
SC Board of Accountancy Summary Financial Information 2017-2022

	FY2017	FY 2018	FY 2019	FY 2020	FY 2021	3 mos FY 2022	Projected FY 2022
Revenue	631,605	613,832	622,436	618,286	623,362	12,745	
Direct Expense							
Personal Service				(177,839)	(189,620)	(48,381)	(193,524)
Employer Contributions				(73,330)	(72,131)	(20,409)	(81,636)
Contractual Service				(7,376)	(20,282)	(2,885)	(11,540)
Fixed Charges/Rent				(17,518)	(17,604)	(9,371)	(37,484)
Supplies				(14,215)	(8,933)	(2,722)	(10,888)
Travel				(11,541)	(247)	(1,833)	(7,332)
	(314,810)	(419,059)	(380,342)	(301,819)	(308,817)	(85,601)	(342,404)
Indirect Expense							
Administrative Transfers	(142,749)	(115,359)	(148,585)	(156,693)	(129,941)	(22,220)	(88,880)
Communications	(15,011)	(13,462)	(24,961)	-	-	-	-
OSHA Proviso 81.7	(15,715)	(12,300)	(27,048)	(20,843)	-	-	-
Unidentified adjustment	-	-	22,991	-	(2,428)	-	-
General Fund Transfers	(31,481)	(41,906)	(38,034)	(30,182)	(30,989)	-	-
Immigration Transfers	(8,384)	(8,128)	(15,434)	(4,560)	(3,969)	(687)	(2,748)
OIE/Legal Transfers	(98,512)	(72,953)	(69,693)	(84,047)	(68,631)	(9,012)	(36,048)
POL Admin Transfers	(39,497)	(55,656)	(73,307)	(66,595)	(56,047)	(12,433)	(49,732)
	(351,349)	(319,764)	(374,071)	(362,920)	(292,005)	(44,352)	(177,408)
Revenue Over/(Under) Expense	(34,554)	(124,991)	(131,977)	(46,453)	22,540	(117,208)	(\$15K due to COVID reduced travel & supplies)
Cash BOY	954,782	920,228	795,237	663,260	616,803	639,343	
Cash EOY	920,228	795,237	663,260	616,807	639,343	522,135	

License fees as of 11/29/21:

CPA	
GA	\$ 50
NC	\$ 60
TN	\$ 60
VA	\$ 60
FL	\$ 75
SC	\$ 80
AL	\$ 100
Firm	
NC	\$ -
TN	\$ -
SC	\$ 50
GA	\$ 75
VA	\$ 75
FL	\$ 75
AL	\$ 130

Summary:	FY2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenue	631,605	613,832	622,436	618,286	623,362
Direct Cost	314,810	419,059	380,342	301,819	308,817
Indirect Cost	351,349	319,764	374,071	362,920	289,577
Net	(34,554)	(124,991)	(131,977)	(46,453)	24,968



CHAPTER 10

Department of Labor, Licensing and Regulation

Statutory Authority: 1976 Code Sections 40-1-50 and 40-1-70

10-1. Division of Professional and Occupational Licensing.

Licensee Lookup	No charge
License Verification	\$5
License List	\$10
Basic Bulk Licensure Verification	\$0.10 per license
Advanced Bulk Licensure Verification	\$0.40 per license

HISTORY: Added by State Register Volume 38, Issue No. 6, Doc. No. 4437, eff June 27, 2014. Amended by SCSR 45-5 Doc. No. 5008, eff May 28, 2021.

10-2. Board of Accountancy.

The Board shall charge the following fees:

1. Individual Application Fee:	\$50
2. Individual License:	
a. CPA	\$80
b. Accounting Practitioner:	\$80
3. Annual Renewal of Individual License:	
a. CPA/PA:	\$80
b. Accounting Practitioner:	\$80
4. Individual Licensing Certificate:	\$20
5. Firm Registration:	
a. Out-of-State Firm:	\$50
b. In-State Firm:	\$50
6. Annual Renewal of Firm Registration:	
a. Out-of-State Firm:	\$50
b. In-State Firm:	\$50
7. Reinstatement of Certificate/License:	\$500
8. Miscellaneous Fees:	
a. Verification/License's History:	\$5
b. Wall Certificate Replacement:	\$20

HISTORY: Added by State Register Volume 38, Issue No. 6, Doc. No. 4437, eff June 27, 2014.

10-3. Board of Architectural Examiners.

The Board shall charge the following fees:

(1) Individual Fees	
(a) Application fee	\$105
(b) Initial licensure fee	\$85
(c) Biennial renewal fee	\$115
(d) Penalty late fees	\$50
(e) Reinstatement application fee	\$105
(f) Reinstatement licensure fee	\$85
(2) Firm Fees	
(a) Application and licensure fee	\$100
(b) Biennial renewal fee	\$185

The website review committee met on 1/4/22. We discussed ways to make the website more user friendly and more educational including adding additional links for example, "How to become a CPA", "How to become an AP", "Requirements for reciprocity" and "What is allowed for mobility". The staff and committee are working on the detailed information required for these sections and determining how this can be accomplished. Other items also were discussed and will be reviewed in more detail at the next meeting.

Due to tax season and possible statutory changes that may affect the information on the website, we will meet again in May or June. After that meeting, we will come to the Board with proposed changes.



SOCIAL MEDIA

A GUIDE FOR BOARDS OF ACCOUNTANCY

Welcome to NASBA's Social Media Guide. This guide is intended for state board representatives who are looking to get started on social media or need tips and tricks to enhance the social media experience for stakeholders. By no means does this guide exhaust every possible tip on each social media guide as this is meant to be a guide you can quickly and easily read through. These tips come from best practices used by the NASBA communications team and the guide will be updated quarterly, as we learn new tips and best practices.

HOW WE DO IT

Providing Tips from NASBA's Social Media Plan

Who Are NASBA's Target Audiences?

- CPAs/Prospective CPAs
- Students of accounting and finance programs
- Young or established professionals in accounting and finance
- Boards of Accountancy
- Regulators/legal experts/policymakers in accounting and finance
- Accounting educators
- Organizations that support NASBA's mission

What Content Does NASBA Post?

- News about CPA Exam
- CPA Exam score releases
- Accounting news/trends
- Data comparing accounting to other industries
- Career tips/job hunting tips
- Tech tutorials about accounting tools/Excel
- New technology in accounting
- Stories about CPAs (humanize the CPA industry)
- Stories about diversity in accounting
- Motivational pieces about career – work/life balance

Where Does NASBA Grab Content?

- AccountingToday
- Journal of Accountancy – AICPA
- AICPA
- AICPA Insights
- Bloomberg
- Forbes
- Fortune
- Fast Company
- AccountingTomorrow
- AccountingWeb
- Going Concern (if appropriate) Inc.
- NASBA State Board Report
- NASBA Ethics Matters
- NASBA Blog/News

NASBA's Active Social Accounts



Click on the icon to be directed to the NASBA account.

Overall Theme for NASBA Social Media

Post with a Purpose

Everything posted on NASBA social media channels has purpose behind it – to share news, to encourage or motivate CPA Exam candidates, to highlight CPA Exam data, etc. Content for each channel is planned at least a week ahead of time, so postings remain consistent and relevant.

BECOME SOCIAL SAVVY

General Tips and Tricks That Can Be Applied to All Accounts

Start Small, Then Grow

Do not hop on the Big 5 (Snapchat, LinkedIn, Facebook, Instagram, Twitter) social media accounts just because they are there. Managing just one account takes a LOT of time. Also, it's far better to have quality posts rather than worry about the quantity of posts. If you do not currently have a social account, start with one channel (we recommend a Facebook Company/Business page) and start managing it until you have a good amount of followers and are comfortable managing it. Then, consider trying another social platform.

Actively Engage

Find and engage with influencers who will most likely follow you back and like/share your content. The more people you follow and interact with, the more people will notice your social posts. Only follow individuals or companies who relate to your field of business. Following those who have nothing to do with your profession/industry will do nothing for your accounts.

Social Listening

It's important to pulse what your followers are saying about certain topics related to you, such as the CPA Exam. Twitter is a great channel for this. Search for a hashtag or word, and research what people are saying about that topic. For example, NASBA sometimes encounters issues with score

releases. We use Twitter to monitor the conversation and see if we need to act on the situation, such as posting a social message to lessen concerns or update candidates on a score delay. By being proactive in "social listening," you will be ready to act if a situation arises and you need to respond.

Customer Service

Do not ignore private messages, comments, or any type of message that is directly sent to your account. I repeat... do not ignore these messages. Social media is the new "customer service" component of most businesses and your stakeholders WILL take to social media if they have an issue or problem. We see this all the time at NASBA, and social is a great way to help these customers. Not only will others be watching how you respond, but others who may be in a similar situation will appreciate the response. Make sure you respond in a timely manner, and/or direct them to the right person who can help with their situation.

Plan It Out

Plan ahead and schedule it out. Take a couple of hours each week to plan ahead for the following week. This will help you post consistently and will allow you to focus on posting with a purpose. Hootsuite or Buffer are free social platforms that will allow you to schedule posts in advance.

Be Creative

If you find a news story or have a news story of your own and want to post the link to your social account(s), most of the time it does not come with an image. This is your time to be creative – and you don't need to be a creative genius in order for an image to look appealing. At NASBA, we use Snappa, which is a low-cost design tool, and Photoshop, but Canva also works well and there is no cost. Having an image (or video) to go along with your link greatly increases the chance your social post will be engaged with. Also, our graphic design team can help you conceptualize and produce professional-looking profile pictures and cover photos that follow up-to-date Facebook and Twitter image standards.

Advertise Accounts

To increase your social following, you need to cross promote your social channels via a variety of methods. If you have a BOA website, include social icons on the homepage. Send emails out to your members? Make sure you have your social accounts linked to the email. It's OK to even ask your members to follow the account(s) every once in a while – cross promote. For example, have a large following on Facebook, but not so much on Twitter? Advertise your Twitter account on your Facebook page.



LEARNING SOCIAL PLATFORMS

Tips and Tricks Designed for Each Social Platform



- For the best looking posts, schedule your content ahead of time using Facebook's Content Studio. This will ensure that your description, title, link and image post correctly.
- Facebook does support hashtags, but only use them if it's needed. I would not recommend using more than one hashtag.
- Image size – 1200px x 900px.
- Incorporate video and images to increase engagement.
- Have a compelling Facebook page header image – it's the first thing people see about your organization.
- Do not block people from commenting. Doing this will turn fans off.
- Post 5 – 10x per week (NASBA posts 10x per week).
- If posting with a link, when you put the link in the post box, Facebook will populate or create an image box that allows users to go directly to the linked page. Therefore, you do not need to keep the link in the post box.



- Image size – 1024px x 512px.
- Post 10x+ per week.
- Use 2-3 hashtags.
- You can only post 280 characters using Twitter. Shorten links to save characters. If your social platform do this automatically, use: <https://bitly.com/>.
- Create an image or video to increase engagement.
- Retweet, like and share top influencers and key followers to increase your engagement activity.
- Be creative with your words and make sure Twitter posts are enticing as you only get 280 characters to hook your audience.
- Use Trending Topic hashtags on Twitter (when relevant) to boost engagement.
- Hosting a large event or conference? Create a unique hashtag that will allow attendees to follow and engage with the conversation.
- Use Twitter's "Who to Follow" feature to find new, relevant fans. Following these fans will alert them and they will hopefully follow you back.



- Image size – 1080px x 1080px.
- Post at least 2-3 times a week.
- Make your visuals as appealing and beautiful as you can. Instagram is all about being visual, so if you aren't happy with the image you created or captured, do not post it.
- Use up to 30 hashtags with each post. Make sure the hashtags are relevant.
- This platform is great for giving your fans a "behind the scenes" look at what your organization is up to. For example, post a picture of a photoshoot that is taking place for an upcoming project or post a picture of your team celebrating a birthday. Give your posts that "human" touch!



- Always include an image or some type of rich media. Image size – 1200px x 628px.
- Post 2 – 5x per week.
- If posting with a link, when you put the link in the post box, LinkedIn will populate or create an image box that allows users to go directly to your desired page. Therefore, you do not need to keep the link in the post box. You can delete it. But, if you have a specific call to action, it's wise to include the link so followers can immediately click it after reading the content.
- Use 1- 2 hashtags if you can.
- Content that does best on LinkedIn are organizational updates, career tips and best practices in your profession.
- Have a compelling LinkedIn page header image – it's the first thing people see about your organization.
- LinkedIn is a great place to post open job positions.

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[INTERNATIONAL](#)

[NEWS](#)

[PUBLICATIONS](#)

[BOARDS OF
ACCOUNTANCY](#)

PRODUCTS & SERVICES

MEDIA & RESOURCES

[Home](#) > [NASBA CPE Audit Service](#)

NASBA CPE Audit Service



NASBA offers its *CPE Audit Service* platform to State Boards of Accountancy to use as an automated tool for conducting their audits of licensee compliance with the Continuing Professional Education (CPE) requirements. Eligible boards are participating in the [Accountancy Licensee Database](#) (ALD) with licensee data records that are properly linked across state lines. The platform is configured for CPAs to report CPE hours and documentation to the Boards electronically, and State Boards of Accountancy are provided administrative tools for evaluating submitted credits and documentation for compliance with State Board CPE rules and regulations during the audit process.



If you are a representative of a State Board of Accountancy who is interested in a brief walkthrough demonstration of the upcoming *CPE Audit Service* platform, please contact **Erin Scruggs** (esruggs@nasba.org). You may also wish to review [Frequently Asked Questions](#) about the *CPE Audit Service*.

Click [here](#) to see an overview video for the *CPE Audit Service*.

Please find participating boards' contact information below if you have questions about a CPE audit that is in progress:

- > [District of Columbia](#)
- > [Florida](#)
- > [Guam](#)
- > [Kentucky](#)
- > [Maryland](#)
- > [Missouri](#)
- > [Montana](#)
- > [North Carolina](#)
- > [Ohio](#)
- > [Tennessee](#)
- > [Virginia](#)

[Click here](#) for a video tutorial for Account Registration in the *CPE Audit Service*.

[Click here](#) for news and updates regarding the *CPE Audit Service*.

[CONTACT US](#) [ABOUT US](#) [CAREERS](#) [EMAIL SIGNUP](#) [PRIVACY POLICY](#) [TERMS OF USE](#) [TECHNICAL SUPPORT](#)

NASBA Membership
150 Fourth Ave. North
Suite 700
Nashville, TN 37219-2417
Tel: 615-880-4200
Fax: 615-880-4290

CPA Examination Services
800-CPA-EXAM (800-272-3926)
International: 615-880-4250
cpeexam@nasba.org

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Frequently Asked Questions from Boards of Accountancy

How are accounts set up in the CPE Audit Service platform?

How are passwords generated for access to the platform?

If licensees change their email in the CPE Audit Service does it flow back to ALD?

What if licensees provide negative feedback about having to enter their CPE online?

Can stock fields for credit entry be removed or altered?

Can attachments be required for all credit entry?

Are there a maximum number of courses that can be entered in to the system?

Does the Board have to open up the site to all active licensees?

Can other subject categories be added to the CPE Audit Service system?

How is the service communicated to the licensees?

Can large firms upload attendance records for their CPAs?

What guidance is provided to licensee users within CPE Audit Service?

What information is available regarding CPE status in the platform?

1 HOW ARE ACCOUNTS SET UP IN THE CPE AUDIT SERVICE PLATFORM?

1. Accounts in the *CPE Audit Service* platform are populated with select pieces of information provided in a Board's ALD feed. Boards eligible to utilize the Audit Service platform are participating in the ALD (Accounting Licensee Database) and have their data properly hashing. The Audit Service uses the license status, license number, license date, e-mail information (if available) and address information from the ALD feed to establish accounts. [Return](#)

2 HOW ARE PASSWORDS GENERATED FOR ACCESS TO THE PLATFORM?

2. **Answer:** Initial sign in links are generated when accounts are created in the *CPE Audit Service* from the state's ALD Feeds. Licensees will establish their password and security questions with the initial registration of their account. [Return](#)

3 IF LICENSEES CHANGE THEIR EMAIL IN THE CPE AUDIT SERVICE DOES IT FLOW BACK TO ALD?

3. **Answer:** No. The e-mail that the CPA uses as their username for their account in the *CPE Audit Service* is different than the e-mail that is populated on the license from the ALD. The CPA can change their username on the account, but would have to contact the Board to change the e-mail associated with their license that is sent by the Board to the ALD. [Return](#)

4 WHAT IF LICENSEES PROVIDE NEGATIVE FEEDBACK ABOUT HAVING TO ENTER THEIR CPE ONLINE?

4. **Answer:** The goal of the Audit Service is to assist the Boards in performing their licensee audits by making the data collection more efficient for the Board and providing tools to manage the audit process online. Licensees are required to provide the Board the necessary information and documentation by some mechanism at present (spreadsheet, paper forms, paper certificates, etc.) – this provides the licensee and the Board a more efficient and reliable way to do that. Most Boards will make exceptions to this on a case-by-case basis as they see fit and enter a licensee's credits for them – but to benefit the Board in performing CPE audits those instances really should be the exception and not the rule. [Return](#)

5 CAN STOCK FIELDS FOR CREDIT ENTRY BE REMOVED OR ALTERED?

5. **Answer:** The credit entry process is built so that a course entered once could be applied across any jurisdiction. Fields not required in one state may be required in another state where the person is licensed. Since a CPAs licenses are linked to that person via hashing information in the ALD feed, those courses will be applied to the rules for any other state Board license that they hold, where that other state is also utilizing the *CPE Audit Service* – the fields may be needed on the course there. [Return](#)

6 CAN ATTACHMENTS BE REQUIRED FOR ALL CREDIT ENTRY?

6. **Answer:** As licensees are encouraged to enter their credit as they take them, rather than waiting to enter all credits “en masse” if they are audited – the flexibility needs to be there to allow licensees to enter in credits over multiple sessions and they may not have certificates handy at the time of entry and may need to come back in later to add those to their credits. They are warned in multiple locations that their credit does not have any attachment. [Return](#)

7 ARE THERE A MAXIMUM NUMBER OF COURSES THAT CAN BE ENTERED IN TO THE SYSTEM?

7. **Answer:** There is no known limit to the number of courses that can be entered in to the system. [Return](#)

8 DOES THE BOARD HAVE TO OPEN UP THE SITE TO ALL ACTIVE LICENSEES?

8. **Answer:** While accounts are created for all Active licensees in the ALD for a Board, the board can opt to only send communications to log in for those selected for audit. Typically, most participating boards have elected to open the site to all Active licensees and send account information to log in. Any licensee can then evaluate their compliance with the State's CPE requirements throughout the reporting period. [Return](#)

9 CAN OTHER SUBJECT CATEGORIES BE ADDED TO THE CPE AUDIT SERVICE SYSTEM?

9. **Answer:** The rules engine utilized in *CPE Audit Service* is designed to use the subject areas defined in the "[Statement on Standards for Continuing Professional Education \(CPE\) Programs \(Standards\)](#)". If a licensee has a certificate of completion with a category of CPE not listed, they should consider the content of the course and choose the most appropriate subject area(s) from the list provided. The rules engine will apply those subject area credits to the appropriate category based on each individual state's rules. [Return](#)

10 HOW IS THE SERVICE COMMUNICATED TO THE LICENSEES?

10. **Answer:** NASBA can provide a template of verbiage to get the Board started and it can be altered to the Board's choosing. *CPE Audit Service* will generate a unique registration code for each user account. The platform can be configured to send an email to each licensee with the registration code and a link to the registration page. Alternatively, a report can be generated whose contents can be merged with a letter to send via postal mail to the relevant licensees with their registration code and the link to the registration page. [Return](#)

11 CAN LARGE FIRMS UPLOAD ATTENDANCE RECORDS FOR THEIR CPAs?

11. **Answer:** Accounts are created for individual CPAs to enter their attendance either manually or via template upload. The licensee can also attach the appropriate documentation. NASBA has a program with some State CPA Societies to upload courses and attendance *where they are the provider of record* that will be available to each participating Audit state where the CPA is licensed. The advantage to the Board is that records fed directly from the provider are already

verified, which will reduce audit time considerably. NASBA has provided the upload template to several large firms, in the event that the firm wants to generate an export of courses for their CPAs in the required format to use in their CPA accounts in the Audit Service. [Return](#)

12 WHAT GUIDANCE IS PROVIDED TO LICENSEE USERS WITHIN CPE AUDIT SERVICE?

12. **Answer:** “Tool Tip” help text is available throughout the system for screens and specific fields. In addition, help topics are available along with help videos for the functions the licensee will engage in most often (Credit Entry, for example) within the application. Furthermore, when questions are presented to licensees regarding credits (provider approval, state-specific ethics content, etc.), guidance is provided in the question text and links to the Board webpage or rules are included where needed. [Return](#)

13 WHAT INFORMATION IS AVAILABLE REGARDING CPE STATUS IN THE PLATFORM?

13. **Answer:** The CPE Audit Service platform is programmed with the CPE rules for all of the State Boards. Each credit is evaluated to determine whether or not the Program Type, subject area(s) or delivery method are accepted or limited based on the Board rules. The resulting credits earned are compared to the CPE requirements for a reporting period to determine if a licensee is compliant with the requirements. Both the CPA and Board Staff will have access to the Compliance Report tab to view this information in the user interface. In addition, when a CPA is selected for Audit, a snapshot of this compliance report will be provided to the Board staff in the form of an Audit Report where the audit work will be conducted. [Return](#)

Accountancy Travel Budget 2021-2022

Fiscal year:	Out-of-state
2015 – 2016	\$ 17,851
2016 – 2017	\$ 12,130
2017 – 2018	\$ 21,141
2018 – 2019	\$ 21,368
2019 – 2020	N/A - only one conference out of state
2020 – 2021	\$ - No Out of State Travel due to COVID

During 2016-2017, the CPA investigator position was vacant for several months, reducing travel expenses.

Projected	Out-of-state
2021 – 2022	\$ 29,350

Out of State travel:

Annual meeting San Diego, CA – October 2021

	Registration	\$	700	
Attendees	Hotel	\$	1,600	(4 nights)
Administrator	Transportation	\$	500	
Board Member	Meals	\$	100	
Board Member	Miscellaneous	\$	200	
	Total per person	\$	3,100	
3	Total all attendees	\$	9,300	

Executive Director and Legal Conference, site TBD -- March 2022

Attendees				
Administrator	Registration	\$	700	
Program Coordinator	Hotel	\$	900	(3 nights)
Attorney - Advice	Transportation	\$	500	
Investigator	Meals	\$	100	
Attorney - ODC	Miscellaneous	\$	150	
	Total per person	\$	2,350	
5	Total all attendees	\$	11,750	

Regional meeting, site TBD – June 2022

Attendees	Registration	\$	700	
Administrator	Hotel	\$	1,050	(3 nights)
Board Member	Transportation	\$	500	
Board Member	Meals	\$	100	
	Miscellaneous	\$	150	
3	Total per person	\$	2,500	
	Total all attendees	\$	7,500	

NASBA U Program, Nashville, TN

Board Staff	\$	200
4	Total per person	\$ 200
	Total all attendees	\$ 800

NASBA has NASBA U program, and will provide scholarship for staff members to attend.
All costs are covered by scholarship, except \$200 per person cost to the Board.

The costs for out of state conferences was estimated but may vary due to unpredictable costs for hotel and airfare. Occasionally there will be a two day meeting to deal with a pressing topic. Usually the Administrator and the Chairman will attend.

The BOA believes it is very important to participate in national efforts to regulate the profession. It is also included in their powers and duties under section 40-2-70, Powers and duties of the board (8) participate in national efforts to regulate the accounting profession, and also under section 40-2-10(D), The budget of the board must include adequate funds for the expenses of administering the provisions of this chapter, which may include, but is not limited to...participation in national efforts to regulate the accounting profession.