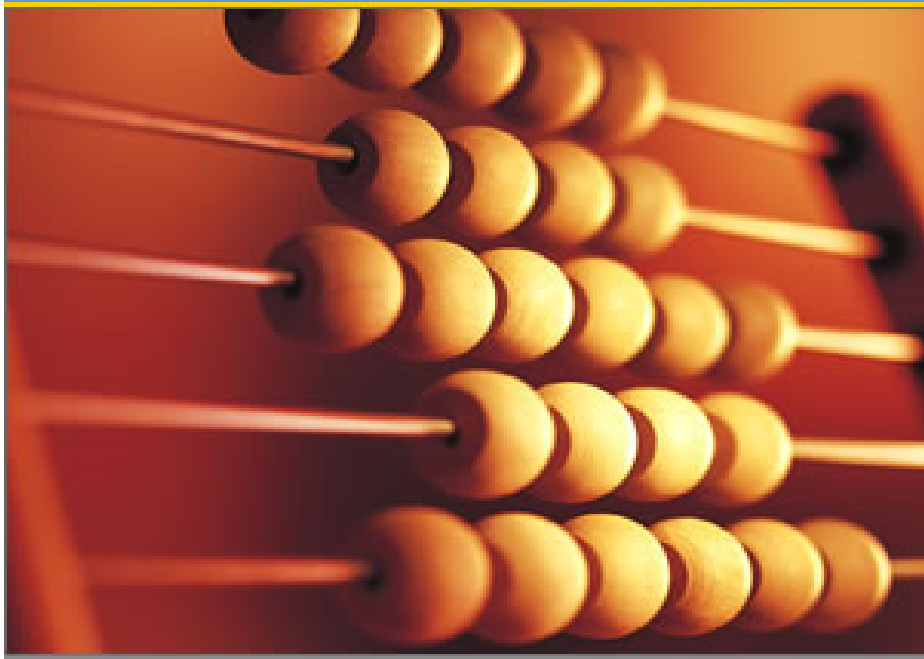




# South Carolina Board of Accountancy



# Investigative Process

- Initial Complaint
- Assignment to Investigator
- Investigative Tools
- Review by Supervisor
- Investigative Review Committee (IRC)
- IRC Report Approval by Board
- Separation of Powers



# Ways to Resolve a Case Once it Comes to ODC

1. Consent Agreement (CA)
2. Memorandum of Agreement (MOA)
3. Stipulation of Facts (SOF)
4. Formal Hearing
5. Voluntary Relinquishment



- Contact Advice Counsel with legal questions
- Contact Administrator with any other questions



# South Carolina Department of Labor, Licensing and Regulation

## *Financial Overview*

Board of Accountancy



Making South Carolina a Safe Place to Work and Live

# Current and Projected Financials

## Actuals

Accountancy DC0018	2020	2021	2022
Beginning Cash	663,259	616,803	639,344
Revenue	618,285	623,362	628,710
Direct Expenses	(301,820)	(309,886)	(387,612)
Shared Services	(362,921)	(290,936)	(333,207)
Two Year Cash Flow	(178,433)		(69,569)
End Cash Balance	616,803	639,344	547,235

## Forecast

Accountancy DC0018	2023	2024	2025	2026
Beginning Cash	547,235	399,835	245,703	84,606
Revenue	641,440	654,428	667,678	681,197
Direct Expenses	(447,302)	(458,485)	(469,947)	(481,696)
Shared Services	(341,537)	(350,076)	(358,827)	(367,798)
Two Year Cash Flow	(124,859)		(315,229)	
End Cash Balance	399,835	245,703	84,606	(83,690)



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## Proposed Fee Changes

		Current	20% Increase	40% Increase	50% Increase
1.	Individual Application Fee:	\$50			
2.	Individual License:				
	a. CPA	\$80	\$100	\$115	\$120
	b. Accounting Practitioner:	\$80	\$100	\$115	\$120
3.	Annual Renewal of Individual License:				
	a. CPA/PA:	\$80	\$100	\$115	\$120
	b. Accounting Practitioner:	\$80	\$100	\$115	\$120
4.	Individual Licensing Certificate:	\$20			
5.	Firm Registration:				
	a. Out-of-State Firm:	\$50	\$60	\$70	\$75
	b. In-State Firm:	\$50	\$60	\$70	\$75
6.	Annual Renewal of Firm Registration:				
	a. Out-of-State Firm:	\$50	\$60	\$70	\$75
	b. In-State Firm:	\$50	\$60	\$70	\$75
7.	Reinstatement of Certificate/License:	\$500			
8.	Miscellaneous Fees:				
	a. Verification/Licensees History:	\$5			
	b. Wall Certificate Replacement:	\$20			



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# Proposed Fee Changes Option (increase most fees ~20%)

## Fees

		Current	20% Increase
1.	Individual Application Fee:	\$50	
2.	Individual License:		
	a. CPA	\$80	\$100
	b. Accounting Practitioner:	\$80	\$100
3.	Annual Renewal of Individual License:		
	a. CPA/PA:	\$80	\$100
	b. Accounting Practitioner:	\$80	\$100
4.	Individual Licensing Certificate:	\$20	
5.	Firm Registration:		
	a. Out-of-State Firm:	\$50	\$60
	b. In-State Firm:	\$50	\$60
6.	Annual Renewal of Firm Registration:		
	a. Out-of-State Firm:	\$50	\$60
	b. In-State Firm:	\$50	\$60
7.	Reinstatement of Certificate/License:	\$500	
8.	Miscellaneous Fees:		
	a. Verification/Licensees History:	\$5	
	b. Wall Certificate Replacement:	\$20	

## Forecast

	2023	2024	2025	2026
<b>Accountancy DC0018</b>				
<b>Beginning Cash</b>	547,235	399,835	399,209	394,728
<b>Revenue</b>	641,440	807,934	824,293	840,983
<b>Direct Expenses</b>	(447,302)	(458,485)	(469,947)	(481,696)
<b>Shared Services</b>	(341,537)	(350,076)	(358,827)	(367,798)
<b>Two Year Cash Flow</b>	(124,859)		(5,107)	
<b>End Cash Balance</b>	<b>399,835</b>	<b>399,209</b>	<b>394,728</b>	<b>386,217</b>



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# Proposed Fee Changes Option (increase most fees ~40%)

## Fees

		Current	40% Increase
1.	Individual Application Fee:	\$50	
2.	Individual License:		
	a. CPA	\$80	\$115
	b. Accounting Practitioner:	\$80	\$115
3.	Annual Renewal of Individual License:		
	a. CPA/PA:	\$80	\$115
	b. Accounting Practitioner:	\$80	\$115
4.	Individual Licensing Certificate:	\$20	
5.	Firm Registration:		
	a. Out-of-State Firm:	\$50	\$70
	b. In-State Firm:	\$50	\$70
6.	Annual Renewal of Firm Registration:		
	a. Out-of-State Firm:	\$50	\$70
	b. In-State Firm:	\$50	\$70
7.	Reinstatement of Certificate/License:	\$500	
8.	Miscellaneous Fees:		
	a. Verification/Licensees History:	\$5	
	b. Wall Certificate Replacement:	\$20	

## Forecast

	2023	2024	2025	2026
<b>Accountancy DC0018</b>				
<b>Beginning Cash</b>	547,235	399,835	521,052	640,880
<b>Revenue</b>	641,440	929,777	948,603	967,810
<b>Direct Expenses</b>	(447,302)	(458,485)	(469,947)	(481,696)
<b>Shared Services</b>	(341,537)	(350,076)	(358,827)	(367,798)
<b>Two Year Cash Flow</b>	(124,859)		241,045	
<b>End Cash Balance</b>	399,835	521,052	640,880	759,196



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# Proposed Fee Changes Option (increase most fees ~50%)

**Fees**

**\*Proposed and Board Approved in FY 2020\***

**Forecast**

		Current	50% Increase
1.	Individual Application Fee:	\$50	
2.	Individual License:		
	a. CPA	\$80	\$120
	b. Accounting Practitioner:	\$80	\$120
3.	Annual Renewal of Individual License:		
	a. CPA/PA:	\$80	\$120
	b. Accounting Practitioner:	\$80	\$120
4.	Individual Licensing Certificate:	\$20	
5.	Firm Registration:		
	a. Out-of-State Firm:	\$50	\$75
	b. In-State Firm:	\$50	\$75
6.	Annual Renewal of Firm Registration:		
	a. Out-of-State Firm:	\$50	\$75
	b. In-State Firm:	\$50	\$75
7.	Reinstatement of Certificate/License:	\$500	
8.	Miscellaneous Fees:		
	a. Verification/Licensees History:	\$5	
	b. Wall Certificate Replacement:	\$20	

	2023	2024	2025	2026
<b>Accountancy DC0018</b>				
<b>Beginning Cash</b>	547,235	399,835	566,141	731,972
<b>Revenue</b>	641,440	974,866	994,605	1,014,744
<b>Direct Expenses</b>	(447,302)	(458,485)	(469,947)	(481,696)
<b>Shared Services</b>	(341,537)	(350,076)	(358,827)	(367,798)
<b>Two Year Cash Flow</b>	(124,859)		332,136	
<b>End Cash Balance</b>	399,835	566,141	731,972	897,222



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SC Board of Accountancy  
OIE Status Report  
October 21, 2022

<b>Number of Complaints Received (1/1/2022 to 10/21/22)</b>	<b>Total Current Active Investigations As of 10/21/2022</b>	<b>Cases Pending Board Action as of 10/21/2022 (On IRC Report)</b>	<b>Cases Pending Further Investigation by other Agency</b>	<b>Average Days Open (of Cases Received to IRC)</b>
44	22	7	2	281



South Carolina Board of Accountancy  
 ODC Status Report  
 As of October 4, 2022

Open Cases	Pending Hearings & Agreements	Pending Closure	Closed*	Appeals
5	1	1	1	0
		*Closed since last report(8/02/2022):	0	
		Closed since 1/1/22:	1	

**Section 40-2-20:**

The following section was modified to align with the proposed regulations.

**MODIFIED** - (23)(B) 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.

**Section 40-2-30:**

The following section was modified to adjust for an updated definition of attest and include compilation as a service.

**MODIFIED** - (E)

(E) A firm may not provide attest or compilation services or assume or use the title 'Certified Public Accountants', 'Public Accountants' or the abbreviation 'CPAs' and 'PAs', or any other title, designation, words, letters, abbreviation, sign, card, or device indicating the firm is a CPA firm unless:

**Section 40-2-35:**

The following section was modified to align with the proposed regulations. Additionally, removing service not applicable as reported by Board Administrator.

**MODIFIED** - (G)

- (1) at least one year of accounting experience, which must include providing a service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills verified by a CPA in industry, academia, or public practice or verified by a valid report from NASBA's Experience Verification. This experience may be supervised by a non-licensee but must be verified by a CPA ~~with direct knowledge of the experience~~ who is licensed to practice accounting in some state or territory of the United States or the District of Columbia for the duration of the qualifying experience;
- (2) teaching experience to include at least twenty-four semester hours of teaching courses that are applicable to a baccalaureate, masters, or doctoral degree and which may cover subject matter areas such as financial accounting, taxation, and auditing, taught at the intermediate accounting level or above. This experience may be supervised by a non-licensee but must be verified by a CPA ~~with direct knowledge of the experience~~ who is licensed to practice accounting in any state or territory of the United States for the duration of the qualifying experience; or
- (3) submitting 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

**Section 40-2-40:**

The following section was modified to adjust for an updated definition of attest and include compilation as a service.

**MODIFIED** – (B)

(1) a firm with an office in this State performing attest services as defined in Section 40-2-20(2), or performing compilation services as defined in 40-2-20(6), or engaging in the practice of accounting as defined in section 4-2-20(23);

(2) a firm with an office in this State that uses the title 'CPA' or 'CPA firm'; or

(3) a firm that does not have an office in this State but performs attest services described in Section 40-2-20(2), or performs compilation services as defined in 40-2-20(6), in this State, unless it is exempt from registration pursuant to Section 40-2-30(I).

Correcting a reference error.

**MODIFIED – (C)**

(3) For firms registering under subsection (B)~~(1)(a) or (b)~~, there must be a designated resident manager in charge of each office in this State who must be a certified public accountant licensed in this State.

**Section 40-2-80**

**MODIFIED – (B)**

(1) An investigation of a licensee pursuant to this chapter must be performed by an inspector investigator who has been licensed as a certified public accountant ~~in this State~~ for at least five years. The inspector investigator must report the results of his investigation to the board no later than one hundred fifty days after the date upon which he initiated his investigation. If the inspector investigator has not completed his investigation by that date, then the board may extend the investigation for a period defined by the board. The board may grant subsequent extensions to complete the investigation as needed. The inspector investigator may designate additional persons of appropriate competency to assist in an investigation.

**Number of Active Credentials by  
Prefix and Status  
Board: ACCOUNTANCY**

Credential Prefix	Credential Status	Count
AFI	ACTIVE	1305
AFO	ACTIVE	364
AP	ACTIVE	62
CPA	ACTIVE	6254
PA	ACTIVE	3
5 Items		

Number of Active Credentials by Prefix and Subcategory  
Board: ACCOUNTANCY  
as of 10/11/2021

<b>Credential</b>	<b>Description</b>	<b>Count</b>
AFI	ACCOUNTING FIRM IN STATE	1315
AFO	ACCOUNTING FIRM OUT OF STATE	368
AP A	ACCOUNTING PRACTITIONER	62
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6236
PA A	PUBLIC ACCOUNTANT	3
	<b>Subt Total</b>	<b>7984</b>





# Cash Report

## Board: Accountancy

Updated through: 7/31/22

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	Shared Services Expense	Ending Cash Total
2021	Accountancy	616,803.49	623,362.24	309,886.15	290,936.09	639,343.49
2022	Accountancy	639,343.49	628,710	387,612.14	333,206.81	547,234.54
2023	Accountancy	547,234.54	5,240	30,309.71		522,164.83

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	20,493.82
Employer Contributions	8,218.55
Contractual Service	77.89
Fixed Charges/Rent	1,224.94
MA Assets	
Supplies	0
Travel	294.51
<b>Total:</b>	<b>30,309.71</b>

### Shared Services Summary

Shared Services Summary	Total
<b>Sum:</b>	

#### 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	7/31/22	1

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	7/18/22	7000235753	ROBERT P WOOD	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500891581	7000235753	R360_0009	1	2023	50
	7/18/22	7000293016	WALDA C WILDMAN	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500891573	7000293016	R360_0009	1	2023	50
	7/18/22	7000306605	JANET PIERCE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500891574	7000306605	R360_0009	1	2023	50
<b>PERS SVC</b>														<b>Sum:</b>	<b>150</b>
CONTRACTUAL SVC	7/19/22	7000257430	VITAL RECORDS CONTROL	31350000	5020077210	SERVICES- STORAGE	R360DC0018	Accountancy	Invoice - gross	5703533422	#	R360_0009	1	2023	50.54
	7/25/22	#	Not assigned	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	JV- External	6900027166	#	R360_0009	1	2023	22.17
	7/27/22	7000297309	SEGRA	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3025182275	#	R360_0009	1	2023	5.18
<b>CONTRACTUAL SVC</b>														<b>Sum:</b>	<b>77.89</b>
FIXED CHGS AND CONT	7/13/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703530151	#	R360_0009	1	2023	889.89
	7/13/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5703530151	#	R360_0009	1	2023	6.43
	7/28/22	7000312114	WILLIS TOWERS WATSON SOUTHEAST INC	31350000	5040510000	INSURANCE-STATE	R360DC0018	Accountancy	Invoice - gross	5703538115	#	R360_0009	1	2023	328.62
<b>FIXED CHGS AND CONT</b>														<b>Sum:</b>	<b>1,224.94</b>
TRAVEL	7/18/22	7000235753	ROBERT P WOOD	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500891581	7000235753	R360_0009	1	2023	10
	7/18/22	7000293016	WALDA C WILDMAN	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500891573	7000293016	R360_0009	1	2023	15
	7/18/22	7000306605	JANET PIERCE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500891574	7000306605	R360_0009	1	2023	51.25
	7/18/22	7000306605	JANET PIERCE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500891574	7000306605	R360_0009	1	2023	10
	7/28/22	30055075	DORIS E	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500893084	30055075	R360_0009	1	2023	208.26
<b>TRAVEL</b>														<b>Sum:</b>	<b>294.51</b>
														<b>Sum:</b>	<b>1,747.34</b>



## 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	7/31/22	1

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	17,593.82	17,593.82	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	2,750	2,750	
	5010720000	PER DIEM	150	150	0
<b>PERS SVC</b>		<b>Sum:</b>	<b>20,493.82</b>	<b>20,493.82</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	4,176.4	4,176.4	
	5130080000	RET-ORP	636.95	636.95	
	5130310000	SOCIAL SEC-ST EMPLOY	1,459.55	1,459.55	
	5130400000	INS WORKERS COMP			2,240.78
	5130610000	INS HEALTH-ST EMPLOY	1,847.74	1,847.74	
	5130670000	INS DENTAL- ST EMPLOY	67.4	67.4	
	5130710000	PRE-RET DTH-ST EMP	26.47	26.47	
	5130780000	PRE-RET DTH BEN-ORP	4.04	4.04	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>8,218.55</b>	<b>8,218.55</b>	<b>2,240.78</b>

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
<b>CAPITAL EQUIPMENT</b>		<b>Sum:</b>			

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE	50.54	50.54	555.94
	5020077222	NCV- VOICENET	27.35	27.35	0
	5020120000	CELLULAR PHONE SVCS			1,096.75
	5021599501	SECURITY CONTRACTS			910
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>77.89</b>	<b>77.89</b>	<b>2,578.65</b>

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT			94.7
	5040510000	INSURANCE-STATE	328.62	328.62	0



LABOR  
LICENSING  
REGULATION

### Monthly Expenses by GL Code (ZBD1)

#### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5041827000	LEASE SBITA-PRINCIPAL			540.97
	5041837000	LEASE SBITA-INTEREST			41.06
	5041840000	LEASE BLDG PRINCIPAL	889.89	889.89	4,465.51
	5041850000	LEASE BLDG INTEREST	6.43	6.43	16.09
	5041867020	LEASE COPIERS PRIN			35.61
	5041867030	LEASE COPIERS INT			0.71
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>1,224.94</b>	<b>1,224.94</b>	<b>5,194.65</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES			101.42
	5030067101	PRGM LIC - APP SUPP			511.75
	5030067191	PLM- INFOSEC			0
	5033010000	FOOD SUPPLIES - FOOD			12.82
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>			<b>625.99</b>
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE	284.51	284.51	0
	5051520000	REPORTABLE MEALS	10	10	0
<b>TRAVEL</b>		<b>Sum:</b>	<b>294.51</b>	<b>294.51</b>	<b>0</b>
		<b>Sum:</b>	<b>30,309.71</b>	<b>30,309.71</b>	<b>10,640.07</b>



# Cash Report

## Board: Accountancy

Updated through: 8/31/22

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	Shared Services Expense	Ending Cash Total
2021	Accountancy	616,803.49	623,362.24	309,886.15	290,936.09	639,343.49
2022	Accountancy	639,343.49	628,710	387,612.14	333,206.81	547,234.54
2023	Accountancy	547,234.54	10,035	70,378.47	21,735.56	465,155.51

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	39,066.34
Employer Contributions	17,756.85
Contractual Service	1,857.85
Fixed Charges/Rent	7,479.74
MA Assets	
Supplies	1,921.93
Travel	2,295.76
<b>Total:</b>	<b>70,378.47</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	14,011.34
Immigration Transfers	711.44
OIE/Legal Transfers	2,362.1
POL Admin Transfers	4,650.68
<b>Sum:</b>	<b>21,735.56</b>

#### 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	8/31/22	2

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	8/17/22	7000177614	TANYA G GREENLEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500896347	7000177614	R360_0009	2	2023	50	
	8/18/22	7000187335	MICHAEL TODD LOWMANS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500896454	7000187335	R360_0009	2	2023	0	
	8/18/22	7000235753	ROBERT P WOOD	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500896466	7000235753	R360_0009	2	2023	50	
	8/18/22	7000293016	WALDA C WILDMAN	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500896472	7000293016	R360_0009	2	2023	50	
	8/18/22	7000306605	JANET PIERCE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500896470	7000306605	R360_0009	2	2023	50	
	8/24/22	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500897311	7000059139	R360_0009	2	2023	50	
	8/24/22	7000293016	WALDA C WILDMAN	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500897309	7000293016	R360_0009	2	2023	50	
	8/24/22	7000293026	CHARLES J BROOKS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500897308	7000293026	R360_0009	2	2023	50	
	8/24/22	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500897312	7000293027	R360_0009	2	2023	50	
	8/24/22	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500897307	7000293028	R360_0009	2	2023	50	
	8/24/22	7000302626	LORA W PREVATTE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500897306	7000302626	R360_0009	2	2023	50	
<b>PERS SVC</b>															<b>Sum:</b>	<b>500</b>
CONTRACTUAL SVC	8/10/22	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3025241028	#	R360_0009	2	2023	387.44	
	8/15/22	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703549594	#	R360_0009	2	2023	81.64	
	8/15/22	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703549115	#	R360_0009	2	2023	80.08	
	8/16/22	7000257430	VITAL RECORDS CONTROL	31350000	5020077210	SERVICES- STORAGE	R360DC0018	Accountancy	Invoice - gross	5703550551	#	R360_0009	2	2023	50.54	
	8/16/22	7000297309	SEGRA	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3025256661	#	R360_0009	2	2023	5.18	
	8/22/22	7000247834	TAYLOR COURT REPORTING LLC	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Vendor invoice	3025274312	#	R360_0009	2	2023	1,168.5	
	8/29/22	7000297309	SEGRA	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3025299970	#	R360_0009	2	2023	6.58	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>1,779.96</b>
SUPPLY AND MATERIAL	8/1/22	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3025192700	#	R360_0009	2	2023	6.65	
	8/1/22	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3025192733	#	R360_0009	2	2023	2.33	
	8/15/22	7000103939	FSI OFFICE	31350000	5030010000	OFFICE SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703549451	#	R360_0009	2	2023	92.01	
	8/15/22	7000103939	FSI OFFICE	31350000	5033010000	FOOD SUPPLIES - FOOD	R360DC0018	Accountancy	Invoice - gross	5703549451	#	R360_0009	2	2023	12.94	
	8/25/22	7000321469	VCLOUD TECH INC	31350000	5030067101	PRGM LIC - APP SUPP	R360DC0018	Accountancy	Invoice - gross	5703557877	#	R360_0009	2	2023	1,808	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>1,921.93</b>
FIXED CHGS AND CONT	8/1/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703539112	#	R360_0009	2	2023	890.96	
	8/1/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5703539112	#	R360_0009	2	2023	5.36	
	8/4/22	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703542604	#	R360_0009	2	2023	44.37	
	8/4/22	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703542604	#	R360_0009	2	2023	4.13	



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

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	
	8/10/22	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703546479	#	R360_0009	2	2023	3.93	
	8/10/22	7000053898	XEROX CORPORATION	31350000	5041867020	LEASE COPIERS PRIN	R360DC0018	Accountancy	Invoice - gross	5703546479	#	R360_0009	2	2023	5.87	
	8/10/22	7000053898	XEROX CORPORATION	31350000	5041867030	LEASE COPIERS INT	R360DC0018	Accountancy	Invoice - gross	5703546479	#	R360_0009	2	2023	0.18	
	8/16/22	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5041010000	DUES & MEMBER FEES	R360DC0018	Accountancy	Vendor invoice	3025258048	#	R360_0009	2	2023	5,300	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>6,254.8</b>
TRAVEL	8/8/22	000D500000	DEPARTMENT OF ADMINISTRATION	31350000	5050070000	TRNG-IN-ST REG FEES	R360DC0018	Accountancy	IDT INV Paying Party	3900401922	30153509	R360_0009	2	2023	1,075	
	8/17/22	7000177614	TANYA G GREENLEE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500896347	7000177614	R360_0009	2	2023	106.25	
	8/17/22	7000177614	TANYA G GREENLEE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500896347	7000177614	R360_0009	2	2023	10	
	8/18/22	7000187335	MICHAEL TODD LOWMANS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500896454	7000187335	R360_0009	2	2023	0	
	8/18/22	7000187335	MICHAEL TODD LOWMANS	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500896454	7000187335	R360_0009	2	2023	0	
	8/18/22	7000235753	ROBERT P WOOD	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500896466	7000235753	R360_0009	2	2023	10	
	8/18/22	7000293016	WALDA C WILDMAN	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500896472	7000293016	R360_0009	2	2023	15	
	8/18/22	7000293016	WALDA C WILDMAN	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500896472	7000293016	R360_0009	2	2023	10	
	8/18/22	7000306605	JANET PIERCE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500896470	7000306605	R360_0009	2	2023	51.25	
	8/18/22	7000306605	JANET PIERCE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500896470	7000306605	R360_0009	2	2023	10	
	8/24/22	7000059139	JADA MCABEE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500897311	7000059139	R360_0009	2	2023	117.5	
	8/24/22	7000059139	JADA MCABEE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500897311	7000059139	R360_0009	2	2023	10	
	8/24/22	7000293016	WALDA C WILDMAN	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500897309	7000293016	R360_0009	2	2023	15	
	8/24/22	7000293016	WALDA C WILDMAN	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500897309	7000293016	R360_0009	2	2023	10	
	8/24/22	7000293026	CHARLES J BROOKS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500897308	7000293026	R360_0009	2	2023	15	
	8/24/22	7000293026	CHARLES J BROOKS	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500897308	7000293026	R360_0009	2	2023	10	
	8/24/22	7000293027	DEAN KENNETH WHITENER	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500897312	7000293027	R360_0009	2	2023	168.75	
	8/24/22	7000293027	DEAN KENNETH WHITENER	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500897312	7000293027	R360_0009	2	2023	10	
	8/24/22	7000293028	CHRISTOPHER S HUGGINS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500897307	7000293028	R360_0009	2	2023	178.75	
	8/24/22	7000293028	CHRISTOPHER S HUGGINS	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500897307	7000293028	R360_0009	2	2023	10	
	8/24/22	7000302626	LORA W PREVATTE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500897306	7000302626	R360_0009	2	2023	158.75	
	8/24/22	7000302626	LORA W PREVATTE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500897306	7000302626	R360_0009	2	2023	10	
<b>TRAVEL</b>															<b>Sum:</b>	<b>2,001.25</b>
															<b>Sum:</b>	<b>12,457.94</b>



## 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	8/31/22	2

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	15,853.8	33,447.62	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	2,175	4,925	
	5010720000	PER DIEM	500	650	0
	5010730000	OT & SHIFT DIFFERENT	43.72	43.72	
<b>PERS SVC</b>		<b>Sum:</b>	<b>18,572.52</b>	<b>39,066.34</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	3,639.01	7,815.41	
	5130080000	RET-ORP	636.94	1,273.89	
	5130310000	SOCIAL SEC-ST EMPLOY	1,289.19	2,748.74	
	5130400000	INS WORKERS COMP	2,240.78	2,240.78	0
	5130610000	INS HEALTH-ST EMPLOY	1,644.62	3,492.36	
	5130670000	INS DENTAL- ST EMPLOY	60.66	128.06	
	5130710000	PRE-RET DTH-ST EMP	23.06	49.53	
	5130780000	PRE-RET DTH BEN-ORP	4.04	8.08	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>9,538.3</b>	<b>17,756.85</b>	<b>0</b>

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
<b>CAPITAL EQUIPMENT</b>		<b>Sum:</b>			

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE	50.54	101.08	505.4
	5020077222	NCV- VOICENET	399.2	426.55	0
	5020120000	CELLULAR PHONE SVCS	81.64	81.64	1,010.06
	5021010000	LEGAL SERVICES	1,168.5	1,168.5	0
	5021599501	SECURITY CONTRACTS	80.08	80.08	829.92
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>1,779.96</b>	<b>1,857.85</b>	<b>2,361.34</b>

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
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### Monthly Expenses by GL Code (ZBD1)

#### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5040057000	CONTINGNT RENT - IT	3.93	3.93	90.78
	5040510000	INSURANCE-STATE		328.62	0
	5041010000	DUES & MEMBER FEES	5,300	5,300	0
	5041827000	LEASE SBITA-PRINCPAL	44.37	44.37	496.6
	5041837000	LEASE SBITA-INTEREST	4.13	4.13	36.93
	5041840000	LEASE BLDG PRINCIPAL	890.96	1,780.85	3,574.55
	5041850000	LEASE BLDG INTEREST	5.36	11.79	10.73
	5041867020	LEASE COPIERS PRIN	5.87	5.87	29.74
	5041867030	LEASE COPIERS INT	0.18	0.18	0.53
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>6,254.8</b>	<b>7,479.74</b>	<b>4,239.86</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES	92.01	92.01	10.26
	5030067101	PRGM LIC - APP SUPP	1,808	1,808	511.75
	5030067150	EQUIP&SUPP- MNFRAME			83.36
	5030067191	PLM- INFOSEC			0
	5030070000	POSTAGE	8.98	8.98	0
	5033010000	FOOD SUPPLIES - FOOD	12.94	12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>1,921.93</b>	<b>1,921.93</b>	<b>605.37</b>
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE	836.25	1,120.76	0
	5050070000	TRNG-IN-ST REG FEES	1,075	1,075	0
	5051520000	REPORTABLE MEALS	90	100	0
<b>TRAVEL</b>		<b>Sum:</b>	<b>2,001.25</b>	<b>2,295.76</b>	<b>0</b>
		<b>Sum:</b>	<b>40,068.76</b>	<b>70,378.47</b>	<b>7,206.57</b>



# Cash Report

## Board: Accountancy

Updated through: 9/30/22

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	Shared Services Expense	Ending Cash Total
2021	Accountancy	616,803.49	623,362.24	309,886.15	290,936.09	639,343.49
2022	Accountancy	639,343.49	628,710	387,612.14	333,206.81	547,234.54
2023	Accountancy	547,234.54	13,380	117,948.26	45,108.03	397,558.25

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	72,052.81
Employer Contributions	30,154.42
Contractual Service	2,302.99
Fixed Charges/Rent	8,447.5
MA Assets	
Supplies	1,999.78
Travel	2,990.76
<b>Total:</b>	<b>117,948.26</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	27,323.66
Immigration Transfers	1,393.95
OIE/Legal Transfers	5,064.15
POL Admin Transfers	11,326.27
<b>Sum:</b>	<b>45,108.03</b>

#### 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



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## 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	9/30/22	3

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	23,961.47	57,409.09	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	8,775	13,700	
	5010720000	PER DIEM	250	900	0
	5010730000	OT & SHIFT DIFFERENT		43.72	
<b>PERS SVC</b>		<b>Sum:</b>	<b>32,986.47</b>	<b>72,052.81</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	6,790.02	14,605.43	
	5130080000	RET-ORP	955.41	2,229.3	
	5130310000	SOCIAL SEC-ST EMPLOY	2,359.91	5,108.65	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130610000	INS HEALTH-ST EMPLOY	2,162.25	5,654.61	
	5130670000	INS DENTAL- ST EMPLOY	80.88	208.94	
	5130710000	PRE-RET DTH-ST EMP	43.04	92.57	
	5130780000	PRE-RET DTH BEN-ORP	6.06	14.14	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>12,397.57</b>	<b>30,154.42</b>	<b>0</b>

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
<b>CAPITAL EQUIPMENT</b>		<b>Sum:</b>			

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE	50.58	151.66	454.82
	5020077222	NCV- VOICENET	223.53	650.08	0
	5020120000	CELLULAR PHONE SVCS	81.67	163.31	923.37
	5021010000	LEGAL SERVICES		1,168.5	0
	5021599501	SECURITY CONTRACTS	89.36	169.44	740.56
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>445.14</b>	<b>2,302.99</b>	<b>2,134.71</b>

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT	16.88	20.81	73.97



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Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5040510000	INSURANCE-STATE		328.62	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	44.5	88.87	452.1
	5041837000	LEASE SBITA-INTEREST	4	8.13	32.93
	5041840000	LEASE BLDG PRINCIPAL	892.03	2,672.88	2,682.52
	5041850000	LEASE BLDG INTEREST	4.29	16.08	6.44
	5041867020	LEASE COPIERS PRIN	5.9	11.77	23.84
	5041867030	LEASE COPIERS INT	0.16	0.34	0.37
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>967.76</b>	<b>8,447.5</b>	<b>3,272.17</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		92.01	10.26
	5030067101	PRGM LIC - APP SUPP		1,808	478.27
	5030067150	EQUIP&SUPP- MNFRAME			83.36
	5030067191	PLM- INFOSEC			0
	5030070000	POSTAGE	77.85	86.83	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>77.85</b>	<b>1,999.78</b>	<b>571.89</b>
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE		1,120.76	0
	5050070000	TRNG-IN-ST REG FEES		1,075	0
	5050510000	OUT ST-MEALS-NON-REP	40	40	0
	5050570000	TRNG-OUT-ST REG FEE	655	655	0
	5051520000	REPORTABLE MEALS		100	0
<b>TRAVEL</b>		<b>Sum:</b>	<b>695</b>	<b>2,990.76</b>	<b>0</b>
		<b>Sum:</b>	<b>47,569.79</b>	<b>117,948.26</b>	<b>5,978.77</b>



**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	9/30/22	3

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	9/16/22	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500901170	7000059139	R360_0009	3	2023	50	
	9/19/22	7000293016	WALDA C WILDMAN	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500901418	7000293016	R360_0009	3	2023	50	
	9/19/22	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500901493	7000293027	R360_0009	3	2023	50	
	9/19/22	7000302626	LORA W PREVATTE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500901475	7000302626	R360_0009	3	2023	50	
	9/27/22	7000293026	CHARLES J BROOKS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500902749	7000293026	R360_0009	3	2023	50	
<b>PERS SVC</b>															<b>Sum:</b>	<b>250</b>
CONTRACTUAL SVC	9/12/22	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3025353884	#	R360_0009	3	2023	201.36	
	9/14/22	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703572529	#	R360_0009	3	2023	81.67	
	9/16/22	#	Not assigned	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	JV- External	6900027357	#	R360_0009	3	2023	22.17	
	9/19/22	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703576280	#	R360_0009	3	2023	89.36	
	9/20/22	7000257430	VITAL RECORDS CONTROL	31350000	5020077210	SERVICES- STORAGE	R360DC0018	Accountancy	Invoice - gross	5703577854	#	R360_0009	3	2023	50.58	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>445.14</b>
SUPPLY AND MATERIAL	9/1/22	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3025313927	#	R360_0009	3	2023	75.69	
	9/1/22	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3025316396	#	R360_0009	3	2023	2.16	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>77.85</b>
FIXED CHGS AND CONT	9/1/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703563274	#	R360_0009	3	2023	892.03	
	9/1/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5703563274	#	R360_0009	3	2023	4.29	
	9/6/22	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703565917	#	R360_0009	3	2023	44.5	
	9/6/22	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703565917	#	R360_0009	3	2023	4	
	9/8/22	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703568624	#	R360_0009	3	2023	16.88	
	9/8/22	7000053898	XEROX CORPORATION	31350000	5041867020	LEASE COPIERS PRIN	R360DC0018	Accountancy	Invoice - gross	5703568624	#	R360_0009	3	2023	5.9	
	9/8/22	7000053898	XEROX CORPORATION	31350000	5041867030	LEASE COPIERS INT	R360DC0018	Accountancy	Invoice - gross	5703568624	#	R360_0009	3	2023	0.16	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>967.76</b>
TRAVEL	9/14/22	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500900795	30153509	R360_0009	3	2023	40	
	9/14/22	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500900795	30153509	R360_0009	3	2023	655	
<b>TRAVEL</b>															<b>Sum:</b>	<b>695</b>
															<b>Sum:</b>	<b>2,435.75</b>

## ***AICPA/State Board of Accountancy Cooperative Enforcement***

This document reflects a cooperative enforcement approach applicable only for CPA licensees who are also AICPA and/or State CPA Society members, if the Society is a participant in the JEEP program.<sup>1</sup> Because AICPA's existing JEEP procedures already contemplates a cooperative approach when a member is involved, the AICPA would not perform the investigation "on behalf of the Board," but rather would share its own investigative files and conclusions with the Board. This approach would be available to boards of accountancy at their discretion and would relate to only DOL and governmental audit cases. At this time, it will not apply to commercial audits or behavioral type cases.

Assumption: DOL and government agencies will refer complaints to AICPA and state board simultaneously.<sup>2</sup>

1. Upon receipt of DOL/government agency referral, state board will send letter to licensee advising him/her that the state board has received the referral. Such letter would also include:
  - a. The board is aware that the AICPA has also received a copy of the referral.
  - b. Note that if the licensee consents to allowing AICPA to share specified investigative materials with the board, the board will defer its investigation due to the pending investigation by the AICPA.
  - c. Upon the completion of the AICPA's investigation of this matter, the board will request that the AICPA provide copies of its investigative files and conclusions.
  - d. The Board will commence its own investigation of the matter at the completion of the AICPA's investigation and may choose to take into consideration the findings and conclusions reached by the AICPA. However, the Board will reach its own findings/conclusions and may request that the licensee provide additional information and/or respond to additional interrogatories [Note: boards may also be required to offer the licensee a hearing before the board]

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<sup>1</sup> *The AICPA and virtually all of the state societies have joined together to create the Joint Ethics Enforcement Program (JEEP). Those state societies that do not participate in JEEP are AZ, CA, FL, IA, PR and NMI.*

<sup>2</sup> *In cases where a state board receives a private complaint involving a DOL audit that was not also received by AICPA, the same process would apply (i.e., the state board would refer the case to the AICPA) assuming the licensee is a member of the AICPA and/or state CPA Society.*

- e. Request that the licensee provide consent that allows the AICPA to keep the board apprised of the status of the investigation, notify the board when its investigation is completed, and to share its investigative files and conclusions with the board.
  - f. Note that if consent has been given as outlined in 1(e), failure to cooperate with the AICPA investigation may result in disciplinary action taken against the licensee by the state board.
2. The state board will forward written evidence of the licensee's consent (e.g., a consent form) to the AICPA.
3. The AICPA will perform its investigation under existing JEEP procedures.
4. At the conclusion of the AICPA's investigation, an investigative package would be sent to the state board (similar to that which is contained within the concurrence packages sent to state societies). AICPA would not make any recommendation to the state board.
5. Investigation material that will be sent to the state board:
  - a. Letter of required corrective action or settlement agreement
  - b. Investigation summary, ethics committee findings and any resulting decisions
  - c. If applicable, summary of interview with respondent, along with respondent's comments on the summary
  - d. Evidentiary matter considered by committee
  - e. Copy of opening letter
  - f. Copy of letter of inquiry to the firm (if applicable) and copy of response thereto
  - g. Copies of financial statements and reports
6. The respondent will be notified by AICPA that the files have been sent to the state board.
7. AICPA's Joint Trial Board is not part of the investigative process. As a result, if the respondent appeals the committee's decision and AICPA proceeds with a referral to the Joint Trial Board, AICPA will not share documentation related to the trial board hearings with state boards of accountancy with the exception of any publication resulting from a guilty finding or notification of a "not guilty" finding, where applicable. The licensee, however, has the ability to provide any information s/he submits to the Joint Trial Board to the state board for its consideration if requested by the Board.

Date

**PERSONAL AND CONFIDENTIAL**

[*Respondent's name and address*]

Re: [*Subject matter of investigation*]

Dear [*Respondent*]:

The (*identify state board of accountancy*) ("the Board") has (*received a/obtained a/been copied on a*) complaint made by the U.S. Employee Benefits Security Division's Department of Labor (*identify government agency making complaint*) (*to the AICPA*) that contains allegations that members of the engagement team on the above referenced matter, which may include you, may not have complied with professional standards governing such engagements. The Board is aware that the AICPA Professional Ethics Division has also received this complaint.

The AICPA and the Board are parties to a cooperative enforcement agreement under which the AICPA will share its investigative files and conclusions with the Board if you have provided your consent for such information to be shared. Upon receiving your consent, the board will defer its investigation until the conclusion of the AICPA's investigation when the Board will request that the AICPA provide its investigative material. The Board may also request from the AICPA the status of its investigation, including informing the Board when it is completed. A copy of the cooperative enforcement agreement is attached. The ability to share this information with the Board will reduce the time you may spend providing information and answering inquiries on the Board's investigation.

The Board may consider the material provided by the AICPA and its conclusions in conducting its investigation; however the Board will reach its own findings and conclusions and may request that you provide additional information and/or respond to interrogatories in connection with its investigation.

If you agree to provide this consent, please sign the last page of this letter and return it to me. Be advised that if you have granted your consent, failure to cooperate with the AICPA's investigation may result in disciplinary action to be taken by the Board.



I \_\_\_\_\_ consent to the AICPA providing the materials related to its investigation of *(TNS # and case name)* to the *(identify state board of accountancy)*. Such information will include correspondence; interrogatories and responses; the auditor's report and financial statements; the AICPA's summary analyzing the allegations, conclusions on the departures from professional standards and the appropriate sanctions (where applicable); as well as any other investigative material that I provided the AICPA in connection with this investigation. I also consent to the AICPA providing the status of the investigation to the *(identify state board of accountancy)*.

**Board**

Signature and title: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

**Respondent**

Signature: \_\_\_\_\_

Print name: \_\_\_\_\_

Date: \_\_\_\_\_