



Board of Accountancy  
OIE Status Report  
April 26, 2023

<b>Total Complaints Received 1/1/2023 - 4/25/2023</b>	<b>35</b>
<b>Active Investigations (Average Age—46 days)</b>	<b>20</b>
<b>Pending Further Investigation by Another Agency</b>	<b>2</b>
<b>Pending IRC</b>	<b>2</b>
<b>Opened (April 24<sup>th</sup>)</b>	<b>3</b>
<b>Pending Further Information</b>	<b>2</b>



South Carolina Board of Accountancy  
 ODC Status Report  
 As of April 25, 2023

Open Cases	Pending Hearings & Agreements	Pending Closure	Closed*	Appeals
7	2	0	3	0
		*Closed since last report (1/20/2023):	3	
		Closed since 1/1/23:	3	



1st Quarter 2023 Edition



**Mailing Address:**

SC Dept. of Labor, Licensing and Regulation  
Board of Accountancy  
PO Box 11329  
Columbia, SC 29211-1329

**Physical Address:**

SC Dept. of Labor, Licensing and Regulation  
Board of Accountancy  
110 Centerview Dr.  
Columbia, SC 29210

**Phone:** (803) 896-4770

**Fax:** (803) 896-4554

**E-mail:** [Contact.Accountancy@llr.sc.gov](mailto:Contact.Accountancy@llr.sc.gov)

**Website:** <https://llr.sc.gov/acct/>

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**UPDATE YOUR CONTACT INFORMATION**

You must notify the Board if there are any changes in your address or contact information. If you have moved, changed your address, phone number, or email address, or changed employers, you can update your information [online](#).

- Individuals changing their name will need to include a copy of the legal document changing it.
- Resident Managers have the responsibility to inform the Board of any changes regarding their firms' information within 30 days of the action.



## AICPA UNVEILS BLUEPRINTS FOR REDESIGNED CPA EXAM

The [American Institute of CPAs](#) (AICPA) released the updated [Uniform CPA Examination® Blueprints](#), the official document of content eligible for assessment on the Exam. The Blueprints are based on the knowledge and skills required of a newly licensed CPA to meet the demands of firms, employers and clients.

Today's CPAs need deeper skill sets, more competencies and greater knowledge of emerging technologies and their impact on tax, accounting and audit. To prepare CPA candidates and accounting students for this new environment, the licensure model is evolving through the AICPA and [National Association of State Boards of Accountancy](#) (NASBA) joint [CPA Evolution](#) initiative.

"The CPA Exam has evolved to align with a digital-driven marketplace, and that means a greater emphasis on technology and analytical skills," said Susan Coffey, CPA, CGMA, CEO of Public Accounting at the AICPA. "Through CPA Evolution, new Exam candidates will gain the skills and competencies they need to better meet the public's, clients' and employers' needs. Candidates will also have the flexibility to choose their preferred area of focus within the multitude of career paths available in the profession."

Under the CPA Evolution licensure model, all candidates will be required to take three Core sections: Financial Accounting and Reporting, Auditing and Attestation, and Taxation and Regulation. Then, each candidate will choose a Discipline in which to demonstrate additional knowledge: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC) and Tax Compliance and Planning (TCP). Regardless of a candidate's chosen Discipline, this model leads to full CPA licensure.

In line with the importance of emerging technologies on the profession, there is an increased focus on data and technology concepts in all Core and Discipline Exam sections.

**Continued on page 3**

## DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential; however, you can access and search all public Board orders at: <https://eservice.llr.sc.gov/PublicOrdersWeb/?divisionId=15>.



**BOARD MEMBERS:**

Charles J. L. Brooks  
 Deltrease Hart-Anderson, Accounting Practitioner  
 Christopher S. Huggins, CPA, Vice Chair  
 Jayne D. Maas, CPA  
 Jada W. McAbee, CPA, Chair  
 Janet M. Pierce, CPA  
 Lora W. Prevatte, CPA  
 Dwight C. Summers Jr., CPA  
 Dean Kenneth Whitener, CPA, Secretary  
 Walda C. Wildman, CPA  
 Robert P. Wood, Esquire

**BOARD STAFF:**

Susanna Sharpe, CPA  
 Administrator  
[Susanna.Sharpe@lir.sc.gov](mailto:Susanna.Sharpe@lir.sc.gov)

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Reena Pandiri  
 Administrative Assistant  
[Reena.Pandiri@lir.sc.gov](mailto:Reena.Pandiri@lir.sc.gov)

**CALENDAR OF EVENTS**

April 2023	
27	Board Meeting - Room 105
May 2023	
10	State Holiday – CLOSED
25	New CPA Oath Ceremony
29	State Holiday – CLOSED
June 2023	
22	Board Meeting - Room 108

Unless otherwise noted, all Board meetings start at 10 a.m. Requests to appear before the Board, together with all related documentation, must be in writing and submitted at least 10 business days before the meeting. Written requests are to be sent to SC Board of Accountancy, PO Box 11329, Columbia, SC 29211-1329.

**TOTAL LICENSEES AND REGISTRATIONS AS OF 3/31/2023**

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,279
Accounting Firm Out of State	334
Accounting Practitioner	50
Accounting Practitioner Emeritus	3
Certified Public Accountant	6,197
Certified Public Accountant Emeritus	269
Certified Public Accountant Retired	40
Public Accountant	1
Public Accountant Emeritus	1
<b>Total Licensees/Registrations</b>	<b>8,174</b>

**NEW CPA OATH CEREMONY**

The Board of Accountancy’s Spring 2023 New CPA Oath Ceremony, and the SCACPA-sponsored lunch, will be held on Thursday, May 25, 2023, at 12:25 p.m. at the Embassy Suites by Hilton Charleston Convention Center, at 5055 International Boulevard, North Charleston, SC 29418. The Oath Ceremony is being held as part of SCACPA’s Spring Splash Accounting Conference.

New CPAs will affirm an oath statement and receive their South Carolina CPA certificate from the Board of Accountancy. New CPAs will also receive a CPA lapel pin, courtesy of SCACPA. Recipients are asked to arrive no later than 11:45 a.m. Photo opportunities will be available after the ceremony.

Jada McAbee, CPA, Chair, Board of Accountancy, and Brad Ledford, CPA, SCACPA Chair, will lead the ceremony. All new licensees are encouraged to attend the Oath Ceremony. New licensees who choose not to attend the Oath Ceremony will receive their wall certificates by mail approximately 30 days after the Ceremony.

**RECENTLY LICENSED CPAS – JANUARY TO MARCH 2023**

RICHARD ALAGABAN	SIMPSONVILLE, SC	ANDREA LEDFORD	INMAN, SC
TORI ARGUE	LANCASTER, SC	NATALIE LEONARD	GREER, SC
WILLIAM AUSTIN, IV	SUMMERVILLE, SC	ANGEL LOPEZ	GREENVILLE, SC
JACQUELYNNE BAILEY	HARDEEVILLE, SC	BRADLEY LOSINIECKI	CHARLESTON, SC
AMANDA BARDIN	DUNCAN, SC	CATHERINE LUCAS	CHARLESTON, SC
BOBBY BEARD, II	FLORENCE, SC	AMANDA MCBRIDE	HILTON HEAD ISLAND, SC
ROBERT BENDETTI	SUMMERVILLE, SC	DYLAN MCCREARY	GREENVILLE, TX
CHASE BERRY	CHARLESTON, SC	COLLIN MCKINNON	SIMPSONVILLE, SC
RICHARD BHOLA	COLUMBIA, SC	SHERRY MIMS	FLORENCE, SC
NICOLE BLOUNT	MAULDIN, SC	EMILY MITCHELL	MCCONNELLS, SC
KRISTEN BOATWRIGHT	TAYLORS, SC	SALMA MONGY	CHARLESTON, SC
AKI BOSCO	GREER, SC	ADDISON MOORE	FORT MILL, SC
ALANA BROOKS	FORT MILL, SC	CHRISTOPHER MOUNTJOY	TAYLORS, SC
WESLEY BROWN	TAYLORS, SC	CHLOE MUKLEVICZ	HOPKINS, SC
STEPHEN BROWN	DANIEL ISLAND, SC	KRISTIN MURPHY	COLUMBIA, SC
OLIVIA CALLANDER	MT PLEASANT, SC	BRIANA PATTON	CHARLESTON, SC
GREGORY CHAPMAN	DUBLIN, GA	TREY POOLE	SUMMERVILLE, SC
KAREN CHIUCHIOLO	TEGA CAY, SC	JOHN PORTER	COLUMBIA, SC
CHARLES DANFORTH, JR	MYRTLE BEACH, SC	JASON PRITCHARD	GREENVILLE, SC
ANNA DAVIDSON	GREENVILLE, SC	VALERIE REYNOLDS	TAYLORS, SC
JESSI DAVISON	N CHARLESTON, SC	PARKER ROBERSON	COLUMBIA, SC
THIAGO DE FARIA DIAS	SUMMERVILLE, SC	DANIEL ROLAND, IV	LEXINGTON, SC
COLE DEFILIPPO	GREENVILLE, SC	JOSEPH RUPPERT, III	GREENVILLE, SC
TERESA DRAGOO	SALEM, SC	JOHN SANDLIN	HARDEEVILLE, SC
JESSICA DURANT	AYNOR, SC	DARREN SARTAIN	CLEMSON, SC
PEYTON ELMORE	SIMPSONVILLE, SC	RINA SATTLER	SIMPSONVILLE, SC
JORDAN FAUST	FRIENDSWOOD, TX	KAYLIN SHONDEL	MT PLEASANT, SC
JOHN FORLINES	BLUFFTON, SC	CALEB SIMONS	SIMPSONVILLE, SC
JOSHUA FRY	SUMMERVILLE, SC	HANNAH SMITH-WAITE	SUMMERVILLE, SC
CHARLES GRAEBER	MT PLEASANT, SC	CATHERINE SOLAND	CLOVER, SC
HANNAH GREER	FORT MILL, SC	JAMES SPEAR	BLUFFTON, SC
JOSHUA GRIFFITH	WATERTOWN, WI	MARK STACY	MT PLEASANT, SC
ZACHARY GUIDOTTI	WEST COLUMBIA, SC	CAITLIN STEWART	SUMMERVILLE, SC
HALEY HAGWOOD	CHARLESTON, SC	NICOLE STORER	INDIAN LAND, SC
SHARON HANCOCK	EASLEY, SC	MEAGHAN SULLIVAN	AIKEN, SC
KEVIN HAUSER	GREENVILLE, SC	ROBERT SULLIVAN, III	ELGIN, SC
TOI HAYNES	WEST COLUMBIA, SC	TZU-HSIANG TAI	STALLINGS, NC
RICHARD HIGHTOWER, III	CHARLESTON, SC	DAVID USEFARA	GREENVILLE, SC
JEREMY HILL	MYRTLE BEACH, SC	THEODORE VAN DAM	ANDERSON, SC
KRIS HINCKLEY	CHAPIN, SC	DALTON WATERS	LEESVILLE, SC
DALE HUGGINS	MT PLEASANT, SC	KRISTEN WILBUR	VESTAL, NY
SARAH HUNTER	FORT MILL, SC	MICHAEL WILLS	CHARLESTON, SC
SHONEY JACKSON	SUMMERVILLE, SC	JOSHUA WILSON	CAMDEN, SC
JOANNA JARRELL	GREENVILLE, SC	ADELAINE YOUNG	GREENVILLE, SC
BENNETT KOGAN	AIKEN, SC	HAVEN ZAKARIA	GREENVILLE, SC



## AICPA UNVEILS BLUEPRINTS FOR REDESIGNED CPA EXAM *(continued from page 1)*

Additional new content is primarily in the ISC and TCP Discipline Exam sections. IT infrastructure, platforms and services; security, confidentiality and privacy; and considerations for System and Organization Controls engagements are included in the ISC Discipline Exam section. Personal financial planning and tax planning are assessed in the TCP Discipline Exam section.

The Blueprints are a result of the AICPA’s Practice Analysis research to align the CPA Exam to the CPA Evolution initiative and are included in its [final report](#). The Practice Analysis collected input from a wide range of stakeholders who share an interest in preserving the strength and mission of the profession—ranging from individual CPAs to boards of accountancy, public accounting firms, individuals working in business and industry, government, and academia.

“The CPA Evolution-aligned Exam will ensure that candidates possess the knowledge required for the profession now and in the future,” said Colleen Conrad, CPA, Executive VP and COO of NASBA. “For current candidates, we developed a transition policy to allow them to seamlessly continue their CPA Exam journey from where they are when we transition to the 2024 CPA Exam.”

Access to the full [transition policy](#) and related webcast recordings and FAQs are available on NASBA’s website. Candidates should note that the last day of testing for all current CPA Exam sections is anticipated to be December 15, 2023. The CPA Evolution-aligned CPA Exam will launch in January 2024.

For additional information, view the [CPA Exam transition FAQs](#) or email [feedback@evolutionofcpa.org](mailto:feedback@evolutionofcpa.org).

### **About the American Institute of CPAs**

The American Institute of CPAs® (AICPA®) is the world’s largest

member association representing the CPA profession, with more than 421,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting.

The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives continuing education to advance the vitality, relevance and quality of the profession.

### **About NASBA**

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation’s Boards of Accountancy, which administer the Uniform CPA Examination, license more than 665,600 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA’s mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in

Guam and operations in San Juan, PR. To learn more about NASBA, visit <https://www.nasba.org>.

## HOW THE BOARD WORKS: MEETING AGENDAS

All meeting agendas are posted on the Board’s website a minimum of 24 hours prior to the meeting. Meeting agendas are also disseminated to the media and interested parties via email. Anyone who would like to be included on the meeting agenda distribution list may request to be added by contacting Board staff at [Contact.Accountancy@llr.sc.gov](mailto:Contact.Accountancy@llr.sc.gov). Please be sure to use the subject line “Request to be added to meeting agenda distribution list”.



# Cash Report

## Board: Accountancy

Updated through: 12/31/22

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	218,360	224,552.8	114,626.65	426,415.09

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	142,454.57
Employer Contributions	51,955.1
Contractual Service	5,810.88
Fixed Charges/Rent	13,126.16
MA Assets	
Supplies	3,176.91
Travel	8,029.18
<b>Total:</b>	<b>224,552.8</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	68,923.83
Immigration Transfers	3,657.32
OIE/Legal Transfers	13,692.04
POL Admin Transfers	28,353.46
<b>Sum:</b>	<b>114,626.65</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	12/31/22	6

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	
CONTRACTUAL SVC	12/1/22	7000253517	COLA CITY REPORTING	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Vendor invoice	3027032112	#	R360_0009	6	2023	139	
	12/8/22	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3027070608	#	R360_0009	6	2023	199.13	
	12/15/22	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703646243	#	R360_0009	6	2023	81.37	
	12/15/22	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703646070	#	R360_0009	6	2023	73.83	
	12/19/22	7000247834	TAYLOR COURT REPORTING LLC	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Vendor invoice	3027124690	#	R360_0009	6	2023	372.5	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>865.83</b>
SUPPLY AND MATERIAL	12/1/22	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027036139	#	R360_0009	6	2023	85.22	
	12/1/22	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027036207	#	R360_0009	6	2023	2.16	
	12/6/22	7000024819	FORMS & SUPPLY INC	31350000	5030010000	OFFICE SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703637183	#	R360_0009	6	2023	10.36	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>97.74</b>
FIXED CHGS AND CONT	12/1/22	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703633964	#	R360_0009	6	2023	44.88	
	12/1/22	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703633964	#	R360_0009	6	2023	3.62	
	12/6/22	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703637518	#	R360_0009	6	2023	5.94	
	12/6/22	7000053898	XEROX CORPORATION	31350000	5041867020	LEASE COPIERS PRIN	R360DC0018	Accountancy	Invoice - gross	5703637518	#	R360_0009	6	2023	5.97	
	12/6/22	7000053898	XEROX CORPORATION	31350000	5041867030	LEASE COPIERS INT	R360DC0018	Accountancy	Invoice - gross	5703637518	#	R360_0009	6	2023	0.08	
	12/7/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703638620	#	R360_0009	6	2023	895.24	
	12/7/22	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5703638620	#	R360_0009	6	2023	1.07	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>956.8</b>
															<b>Sum:</b>	<b>1,920.37</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	12/31/22	6

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	16,296.88	97,940.85	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	2,375	35,275	
	5010720000	PER DIEM		1,650	0
	5010730000	OT & SHIFT DIFFERENT		1,588.72	
	5011000000	ONE TIME BONUS-PROV		6,000	
<b>PERS SVC</b>		<b>Sum:</b>	<b>18,671.88</b>	<b>142,454.57</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	3,780.81	25,848.73	
	5130080000	RET-ORP	636.94	3,821.65	
	5130310000	SOCIAL SEC-ST EMPLY	1,332.12	10,196.32	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	1,441.5	9,258.36	
	5130670000	INS DENTAL- ST EMPLY	53.92	343.74	
	5130710000	PRE-RET DTH-ST EMP	23.96	177.94	
	5130780000	PRE-RET DTH BEN-ORP	4.04	24.24	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>7,273.29</b>	<b>51,955.1</b>	<b>0</b>

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

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077100	SERVICES- APP SUP		89.19	0
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE		252.74	353.74
	5020077222	NCV- VOICENET	199.13	1,273.98	0
	5020120000	CELLULAR PHONE SVCS	81.37	407.51	663.98
	5021010000	LEGAL SERVICES	511.5	3,381	0
	5021599501	SECURITY CONTRACTS	73.83	406.46	503.54





## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>865.83</b>	<b>5,810.88</b>	<b>1,537.22</b>
FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT	5.94	38.43	56.38
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	44.88	223.14	317.83
	5041837000	LEASE SBITA-INTEREST	3.62	19.37	21.69
	5041840000	LEASE BLDG PRINCIPAL	895.24	5,355.39	0
	5041850000	LEASE BLDG INTEREST	1.07	22.52	0
	5041867020	LEASE COPIERS PRIN	5.97	29.61	6
	5041867030	LEASE COPIERS INT	0.08	0.66	0.05
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>956.8</b>	<b>13,126.16</b>	<b>401.95</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES	10.36	606.82	0
	5030030000	PRINTED ITEMS		62.45	0
	5030067101	PRGM LIC - APP SUPP		2,286.27	0
	5030067150	EQUIP&SUPP- MNFRAME			0
	5030067191	PLM- INFOSEC			357.28
	5030067201	PLM- SERVERS			36.28
	5030070000	POSTAGE	87.38	208.43	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>97.74</b>	<b>3,176.91</b>	<b>393.56</b>
TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP			0
	5050020000	IN ST-LODGING			0
	5050040000	IN ST-AUTO MILEAGE		1,964.51	0
	5050041000	HR-IN ST-AUTO MILES			803.82
	5050050000	IN ST-OTHER TRANS			0
	5050060000	IN ST-MISC TR EXP			0
	5050070000	TRNG-IN-ST REG FEES		1,075	350
	5050510000	OUT ST-MEALS-NON-REP		340	0
	5050520000	OUT ST-LODGING		2,055.96	0
	5050530000	OUT ST-AIR TRANS		802.69	0



LABOR  
LICENSING  
REGULATION

## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5050540000	OUT ST-AUTO MILEAGE		31.25	0
	5050541000	HR-OUT ST-AUTO MILES		80.73	0
	5050550000	OUT ST-OTHER TRANS		89.04	0
	5050560000	OUT ST-MISC TR EXPEN		140	0
	5050570000	TRNG-OUT-ST REG FEE		1,290	0
	5051520000	REPORTABLE MEALS		160	0
<b>TRAVEL</b>		<b>Sum:</b>		<b>8,029.18</b>	<b>1,153.82</b>
		<b>Sum:</b>	<b>27,865.54</b>	<b>224,552.8</b>	<b>3,486.55</b>



# Cash Report

## Board: Accountancy

Updated through: 1/31/23

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	533,545	267,406.69	137,624.34	675,748.51

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	166,879.53
Employer Contributions	61,800.62
Contractual Service	6,066.99
Fixed Charges/Rent	14,085.33
MA Assets	
Supplies	5,807.48
Travel	12,766.74
<b>Total:</b>	<b>267,406.69</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	81,724.51
Immigration Transfers	4,340.45
OIE/Legal Transfers	17,356.38
POL Admin Transfers	34,203
<b>Sum:</b>	<b>137,624.34</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	1/31/23	7

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	
CONTRACTUAL SVC	1/5/23	7000257430	VITAL RECORDS CONTROL	31350000	5020077210	SERVICES- STORAGE	R360DC0018	Accountancy	Invoice - gross	5703658039	#	R360_0009	7	2023	50.54	
	1/13/23	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703665255	#	R360_0009	7	2023	81.2	
	1/17/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703666567	#	R360_0009	7	2023	73.83	
	1/17/23	7000257430	VITAL RECORDS CONTROL	31350000	5020077210	SERVICES- STORAGE	R360DC0018	Accountancy	Invoice - gross	5703667205	#	R360_0009	7	2023	50.54	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>256.11</b>
SUPPLY AND MATERIAL	1/3/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027156902	#	R360_0009	7	2023	2,264.95	
	1/3/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027156946	#	R360_0009	7	2023	365.62	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>2,630.57</b>
FIXED CHGS AND CONT	1/5/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703658209	#	R360_0009	7	2023	8.3	
	1/5/23	7000053898	XEROX CORPORATION	31350000	5041867020	LEASE COPIERS PRIN	R360DC0018	Accountancy	Invoice - gross	5703658209	#	R360_0009	7	2023	6	
	1/5/23	7000053898	XEROX CORPORATION	31350000	5041867030	LEASE COPIERS INT	R360DC0018	Accountancy	Invoice - gross	5703658209	#	R360_0009	7	2023	0.05	
	1/5/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703657230	#	R360_0009	7	2023	896.32	
	1/6/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCPAL	R360DC0018	Accountancy	Invoice - gross	5703658707	#	R360_0009	7	2023	45.01	
	1/6/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703658707	#	R360_0009	7	2023	3.49	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>959.17</b>
TRAVEL	1/9/23	30055075	DORIS E	31350000	5050041000	HR TRV-IN ST MILE	R360DC0018	Accountancy	TRAVEL	3500919337	0030055075	R360_0009	7	2023	667.56	
	1/9/23	30055075	DORIS E	31350000	5050070000	TRNG-IN-ST REG FEES	R360DC0018	Accountancy	TRAVEL	3500919336	0030055075	R360_0009	7	2023	350	
	1/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500920187	30153509	R360_0009	7	2023	40	
	1/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500920188	30144508	R360_0009	7	2023	40	
	1/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500920187	30153509	R360_0009	7	2023	805	
	1/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500920188	30144508	R360_0009	7	2023	805	
	1/19/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500920941	7000059139	R360_0009	7	2023	25	
	1/19/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500920941	7000059139	R360_0009	7	2023	819	
	1/23/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500921511	30153509	R360_0009	7	2023	25	
	1/23/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500921511	30153509	R360_0009	7	2023	819	
	1/26/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500921915	30196318	R360_0009	7	2023	35	
	1/26/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500921915	30196318	R360_0009	7	2023	307	
<b>TRAVEL</b>															<b>Sum:</b>	<b>4,737.56</b>
															<b>Sum:</b>	<b>8,583.41</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	1/31/23	7

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	15,749.96	113,690.81	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	8,675	43,950	
	5010720000	PER DIEM		1,650	0
	5010730000	OT & SHIFT DIFFERENT		1,588.72	
	5011000000	ONE TIME BONUS-PROV		6,000	
<b>PERS SVC</b>		<b>Sum:</b>	<b>24,424.96</b>	<b>166,879.53</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	5,430.33	31,279.06	
	5130080000	RET-ORP	348.6	4,170.25	
	5130310000	SOCIAL SEC-ST EMPLY	1,780.42	11,976.74	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	2,195.62	11,453.98	
	5130670000	INS DENTAL- ST EMPLY	53.92	397.66	
	5130710000	PRE-RET DTH-ST EMP	34.42	212.36	
	5130780000	PRE-RET DTH BEN-ORP	2.21	26.45	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>9,845.52</b>	<b>61,800.62</b>	<b>0</b>

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

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077100	SERVICES- APP SUP		89.19	0
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE	101.08	353.82	252.66
	5020077222	NCV- VOICENET		1,273.98	0
	5020120000	CELLULAR PHONE SVCS	81.2	488.71	577.65
	5021010000	LEGAL SERVICES		3,381	0
	5021599501	SECURITY CONTRACTS	73.83	480.29	429.71



## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>256.11</b>	<b>6,066.99</b>	<b>1,275.98</b>
FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040057000	CONTINGNT RENT - IT	8.3	46.73	0
	5040060000	ST RENT-NON ST BLDG	896.32	896.32	4,481.6
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	45.01	268.15	272.82
	5041837000	LEASE SBITA-INTEREST	3.49	22.86	18.2
	5041840000	LEASE BLDG PRINCIPAL		5,355.39	0
	5041850000	LEASE BLDG INTEREST		22.52	0
	5041867020	LEASE COPIERS PRIN	6	35.61	0
	5041867030	LEASE COPIERS INT	0.05	0.71	0
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>959.17</b>	<b>14,085.33</b>	<b>4,772.62</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		606.82	0
	5030030000	PRINTED ITEMS		62.45	0
	5030067101	PRGM LIC - APP SUPP		2,286.27	0
	5030067150	EQUIP&SUPP- MNFRAME			0
	5030067191	PLM- INFOSEC			357.28
	5030067201	PLM- SERVERS			38.82
	5030070000	POSTAGE	2,630.57	2,839	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>2,630.57</b>	<b>5,807.48</b>	<b>396.1</b>
TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP			0
	5050020000	IN ST-LODGING			0
	5050040000	IN ST-AUTO MILEAGE		1,964.51	0
	5050041000	HR-IN ST-AUTO MILES	667.56	667.56	136.26
	5050050000	IN ST-OTHER TRANS			0
	5050060000	IN ST-MISC TR EXP			0
	5050070000	TRNG-IN-ST REG FEES	350	1,425	0
	5050510000	OUT ST-MEALS-NON-REP	165	505	0
	5050520000	OUT ST-LODGING		2,055.96	0





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## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5050530000	OUT ST-AIR TRANS		802.69	0
	5050540000	OUT ST-AUTO MILEAGE		31.25	0
	5050541000	HR-OUT ST-AUTO MILES		80.73	0
	5050550000	OUT ST-OTHER TRANS		89.04	0
	5050560000	OUT ST-MISC TR EXPEN		140	0
	5050570000	TRNG-OUT-ST REG FEE	3,555	4,845	0
	5051520000	REPORTABLE MEALS		160	0
<b>TRAVEL</b>		<b>Sum:</b>	<b>4,737.56</b>	<b>12,766.74</b>	<b>136.26</b>
		<b>Sum:</b>	<b>42,853.89</b>	<b>267,406.69</b>	<b>6,580.96</b>



# Cash Report

## Board: Accountancy

Updated through: 2/28/23

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	612,115	300,313.8	159,517.12	699,518.62

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	187,083.65
Employer Contributions	70,323.31
Contractual Service	6,397.17
Fixed Charges/Rent	15,040.92
MA Assets	
Supplies	7,620.7
Travel	13,848.05
<b>Total:</b>	<b>300,313.8</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	94,443.26
Immigration Transfers	5,071.07
OIE/Legal Transfers	20,236.28
POL Admin Transfers	39,766.51
<b>Sum:</b>	<b>159,517.12</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	2/28/23	8

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	2/28/23	7000232870	EMILY F MIKELL	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500927622	7000232870	R360_0009	8	2023	0	
<b>PERS SVC</b>															<b>Sum:</b>	<b>0</b>
CONTRACTUAL SVC	2/3/23	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703684163	#	R360_0009	8	2023	81.27	
	2/9/23	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3027554429	#	R360_0009	8	2023	171.2	
	2/10/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703690019	#	R360_0009	8	2023	77.71	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>330.18</b>
SUPPLY AND MATERIAL	2/1/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027332712	#	R360_0009	8	2023	1,767.63	
	2/1/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027332746	#	R360_0009	8	2023	6.77	
	2/17/23	7000132767	NWN CORPORATION	31350000	5030067201	PLM- SERVERS	R360DC0018	Accountancy	Invoice - gross	5703696402	#	R360_0009	8	2023	38.82	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>1,813.22</b>
FIXED CHGS AND CONT	2/1/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703680953	#	R360_0009	8	2023	896.32	
	2/2/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCPAL	R360DC0018	Accountancy	Invoice - gross	5703682296	#	R360_0009	8	2023	45.14	
	2/2/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703682296	#	R360_0009	8	2023	3.36	
	2/21/23	7000053898	XEROX CORPORATION	31350000	5040027000	ST RENT-COPYING EQ	R360DC0018	Accountancy	Invoice - gross	5703697778	#	R360_0009	8	2023	6.06	
	2/21/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703697778	#	R360_0009	8	2023	4.71	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>955.59</b>
TRAVEL	2/16/23	7000037018	BANK OF AMERICA-P CARD	31350000	5050530000	OUT ST-AIR TRANS	R360DC0018	Accountancy	Vendor invoice	3027728482	30153509	R360_0009	8	2023	452.9	
	2/16/23	7000037018	BANK OF AMERICA-P CARD	31350000	5050530000	OUT ST-AIR TRANS	R360DC0018	Accountancy	Vendor invoice	3027728482	30040871	R360_0009	8	2023	628.41	
<b>TRAVEL</b>															<b>Sum:</b>	<b>1,081.31</b>
															<b>Sum:</b>	<b>4,180.3</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	2/28/23	8

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	18,504.12	132,194.93	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	1,700	45,650	
	5010720000	PER DIEM		1,650	0
	5010730000	OT & SHIFT DIFFERENT		1,588.72	
	5011000000	ONE TIME BONUS-PROV		6,000	
<b>PERS SVC</b>		<b>Sum:</b>	<b>20,204.12</b>	<b>187,083.65</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	4,519.42	35,798.48	
	5130080000	RET-ORP	260.87	4,431.12	
	5130310000	SOCIAL SEC-ST EMPLY	1,462.57	13,439.31	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	2,195.62	13,649.6	
	5130670000	INS DENTAL- ST EMPLY	53.92	451.58	
	5130710000	PRE-RET DTH-ST EMP	28.64	241	
	5130780000	PRE-RET DTH BEN-ORP	1.65	28.1	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>8,522.69</b>	<b>70,323.31</b>	<b>0</b>

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

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077100	SERVICES- APP SUP		89.19	0
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE		353.82	252.66
	5020077222	NCV- VOICENET	171.2	1,445.18	0
	5020120000	CELLULAR PHONE SVCS	81.27	569.98	491.26
	5021010000	LEGAL SERVICES		3,381	0
	5021599501	SECURITY CONTRACTS	77.71	558	352



## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>330.18</b>	<b>6,397.17</b>	<b>1,111.88</b>
FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040027000	ST RENT-COPYING EQ	6.06	6.06	100.53
	5040057000	CONTINGNT RENT - IT	4.71	51.44	75.22
	5040060000	ST RENT-NON ST BLDG	896.32	1,792.64	3,585.28
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	45.14	313.29	227.68
	5041837000	LEASE SBITA-INTEREST	3.36	26.22	14.84
	5041840000	LEASE BLDG PRINCIPAL		5,355.39	0
	5041850000	LEASE BLDG INTEREST		22.52	0
	5041867020	LEASE COPIERS PRIN		35.61	0
	5041867030	LEASE COPIERS INT		0.71	0
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>955.59</b>	<b>15,040.92</b>	<b>4,003.55</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		606.82	0
	5030030000	PRINTED ITEMS		62.45	0
	5030067101	PRGM LIC - APP SUPP		2,286.27	0
	5030067150	EQUIP&SUPP- MNFRAME			0
	5030067191	PLM- INFOSEC			357.28
	5030067201	PLM- SERVERS	38.82	38.82	0
	5030070000	POSTAGE	1,774.4	4,613.4	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>1,813.22</b>	<b>7,620.7</b>	<b>357.28</b>
TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP			0
	5050020000	IN ST-LODGING			0
	5050040000	IN ST-AUTO MILEAGE		1,964.51	0
	5050041000	HR-IN ST-AUTO MILES		667.56	136.26
	5050050000	IN ST-OTHER TRANS			0
	5050060000	IN ST-MISC TR EXP			0
	5050070000	TRNG-IN-ST REG FEES		1,425	0
	5050510000	OUT ST-MEALS-NON-REP		505	0



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Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5050520000	OUT ST-LODGING		2,055.96	0
	5050530000	OUT ST-AIR TRANS	1,081.31	1,884	0
	5050540000	OUT ST-AUTO MILEAGE		31.25	0
	5050541000	HR-OUT ST-AUTO MILES		80.73	0
	5050550000	OUT ST-OTHER TRANS		89.04	0
	5050560000	OUT ST-MISC TR EXPEN		140	0
	5050570000	TRNG-OUT-ST REG FEE		4,845	0
	5051520000	REPORTABLE MEALS		160	0
<b>TRAVEL</b>		<b>Sum:</b>	<b>1,081.31</b>	<b>13,848.05</b>	<b>136.26</b>
		<b>Sum:</b>	<b>32,907.11</b>	<b>300,313.8</b>	<b>5,608.97</b>





# Cash Report

## Board: Accountancy

Updated through: 3/31/23

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	618,510	362,676.47	189,218.6	613,849.47

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	224,669.53
Employer Contributions	85,389.96
Contractual Service	7,021.44
Fixed Charges/Rent	15,997.73
MA Assets	
Supplies	9,058.87
Travel	20,538.94
<b>Total:</b>	<b>362,676.47</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	108,951.37
Immigration Transfers	5,782.11
OIE/Legal Transfers	23,159.71
POL Admin Transfers	51,325.41
<b>Sum:</b>	<b>189,218.6</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	3/31/23	9

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	
CONTRACTUAL SVC	3/10/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703712531	#	R360_0009	9	2023	75.23	
	3/15/23	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703716959	#	R360_0009	9	2023	81.26	
	3/15/23	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3028261687	#	R360_0009	9	2023	173.78	
	3/17/23	7000247834	TAYLOR COURT REPORTING LLC	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Vendor invoice	3028302689	#	R360_0009	9	2023	294	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>624.27</b>
SUPPLY AND MATERIAL	3/1/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027995473	#	R360_0009	9	2023	1,083.47	
	3/1/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3027995509	#	R360_0009	9	2023	1.45	
	3/13/23	7000132767	NWN CORPORATION	31350000	5030067191	PLM- INFOSEC	R360DC0018	Accountancy	Invoice - gross	5703714319	#	R360_0009	9	2023	243.44	
	3/23/23	7000230402	NETWRIX CORPORATION	31350000	5030067191	PLM- INFOSEC	R360DC0018	Accountancy	Invoice - gross	5703723634	#	R360_0009	9	2023	109.81	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>1,438.17</b>
FIXED CHGS AND CONT	3/1/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703704271	#	R360_0009	9	2023	45.27	
	3/1/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703704271	#	R360_0009	9	2023	3.23	
	3/1/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703704163	#	R360_0009	9	2023	896.32	
	3/9/23	7000053898	XEROX CORPORATION	31350000	5040027000	ST RENT-COPYING EQ	R360DC0018	Accountancy	Invoice - gross	5703712112	#	R360_0009	9	2023	6.06	
	3/9/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703712112	#	R360_0009	9	2023	5.93	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>956.81</b>
TRAVEL	3/8/23	30153509	SUSANNA	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500929506	0030153509	R360_0009	9	2023	85	
	3/8/23	30153509	SUSANNA	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500929506	0030153509	R360_0009	9	2023	949.86	
	3/8/23	30153509	SUSANNA	31350000	5050541000	HR TRV-OUT ST MILE	R360DC0018	Accountancy	TRAVEL	3500929506	0030153509	R360_0009	9	2023	85.49	
	3/8/23	30153509	SUSANNA	31350000	5050550000	OUT ST-OTHER TRANS	R360DC0018	Accountancy	TRAVEL	3500929506	0030153509	R360_0009	9	2023	21.99	
	3/8/23	30153509	SUSANNA	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500929506	0030153509	R360_0009	9	2023	60	
	3/8/23	30189358	JOSEPH	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500929583	0030189358	R360_0009	9	2023	65	
	3/8/23	30189358	JOSEPH	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500929583	0030189358	R360_0009	9	2023	948.86	
	3/8/23	30189358	JOSEPH	31350000	5050531000	HR TRV-OUT ST-AIR	R360DC0018	Accountancy	TRAVEL	3500929583	0030189358	R360_0009	9	2023	660.4	
	3/8/23	30189358	JOSEPH	31350000	5050550000	OUT ST-OTHER TRANS	R360DC0018	Accountancy	TRAVEL	3500929583	0030189358	R360_0009	9	2023	55.85	
	3/8/23	30189358	JOSEPH	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500929583	0030189358	R360_0009	9	2023	56	



**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
	3/8/23	30196318	JAMIE TURNER	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500929603	0030196318	R360_0009	9	2023	753.33
	3/8/23	30196318	JAMIE TURNER	31350000	5050531000	HR TRV-OUT ST-AIR	R360DC0018	Accountancy	TRAVEL	3500929603	0030196318	R360_0009	9	2023	556.4
	3/8/23	30196318	JAMIE TURNER	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500929603	0030196318	R360_0009	9	2023	82.95
	3/8/23	30196318	JAMIE TURNER	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500929603	0030196318	R360_0009	9	2023	502
	3/14/23	30144508	CHELSEA BUCHANAN	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500930720	0030144508	R360_0009	9	2023	50
	3/14/23	30144508	CHELSEA BUCHANAN	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500930720	0030144508	R360_0009	9	2023	949.86
	3/14/23	30144508	CHELSEA BUCHANAN	31350000	5050541000	HR TRV-OUT ST MILE	R360DC0018	Accountancy	TRAVEL	3500930720	0030144508	R360_0009	9	2023	50.43
	3/14/23	30144508	CHELSEA BUCHANAN	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500930720	0030144508	R360_0009	9	2023	133.14
	3/14/23	7000037018	BANK OF AMERICA-P CARD	31350000	5050530000	OUT ST-AIR TRANS	R360DC0018	Accountancy	Vendor invoice	3028223884	30144508	R360_0009	9	2023	494.4
	3/28/23	30153509	SUSANNA	31350000	5050010000	IN ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500933686	0030153509	R360_0009	9	2023	10
	3/28/23	30153509	SUSANNA	31350000	5050041000	HR TRV-IN ST MILE	R360DC0018	Accountancy	TRAVEL	3500933686	0030153509	R360_0009	9	2023	119.93
<b>TRAVEL</b>														<b>Sum:</b>	<b>6,690.89</b>
														<b>Sum:</b>	<b>9,710.14</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	3/31/23	9

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	34,885.88	167,080.81	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS	2,700	48,350	
	5010720000	PER DIEM		1,650	0
	5010730000	OT & SHIFT DIFFERENT		1,588.72	
	5011000000	ONE TIME BONUS-PROV		6,000	
<b>PERS SVC</b>		<b>Sum:</b>	<b>37,585.88</b>	<b>224,669.53</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	7,923.69	43,722.17	
	5130080000	RET-ORP	969.13	5,400.25	
	5130310000	SOCIAL SEC-ST EMPLY	2,743.16	16,182.47	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	3,293.43	16,943.03	
	5130670000	INS DENTAL- ST EMPLY	80.88	532.46	
	5130710000	PRE-RET DTH-ST EMP	50.22	291.22	
	5130780000	PRE-RET DTH BEN-ORP	6.14	34.24	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>15,066.65</b>	<b>85,389.96</b>	<b>0</b>

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

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077100	SERVICES- APP SUP		89.19	0
	5020077110	SERVICES- DATA NET			15.96
	5020077210	SERVICES- STORAGE		353.82	252.66
	5020077222	NCV- VOICENET	173.78	1,618.96	0
	5020120000	CELLULAR PHONE SVCS	81.26	651.24	404.87
	5021010000	LEGAL SERVICES	294	3,675	0
	5021599501	SECURITY CONTRACTS	75.23	633.23	276.77



## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>624.27</b>	<b>7,021.44</b>	<b>950.26</b>
FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040027000	ST RENT-COPYING EQ	6.06	12.12	94.05
	5040057000	CONTINGNT RENT - IT	5.93	57.37	68.89
	5040060000	ST RENT-NON ST BLDG	896.32	2,688.96	2,688.96
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	45.27	358.56	182.41
	5041837000	LEASE SBITA-INTEREST	3.23	29.45	11.61
	5041840000	LEASE BLDG PRINCIPAL		5,355.39	0
	5041850000	LEASE BLDG INTEREST		22.52	0
	5041867020	LEASE COPIERS PRIN		35.61	0
	5041867030	LEASE COPIERS INT		0.71	0
<b>FIXED CHGS AND CONT</b>		<b>Sum:</b>	<b>956.81</b>	<b>15,997.73</b>	<b>3,045.92</b>
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		606.82	0
	5030030000	PRINTED ITEMS		62.45	0
	5030067101	PRGM LIC - APP SUPP		2,286.27	0
	5030067150	EQUIP&SUPP- MNFRAME			0
	5030067180	EQUIP&SUPP- PRINTENT			596.2
	5030067191	PLM- INFOSEC	353.25	353.25	0
	5030067201	PLM- SERVERS		38.82	0
	5030070000	POSTAGE	1,084.92	5,698.32	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>1,438.17</b>	<b>9,058.87</b>	<b>596.2</b>
TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP	10	10	61
	5050020000	IN ST-LODGING			949.86
	5050040000	IN ST-AUTO MILEAGE		1,964.51	0
	5050041000	HR-IN ST-AUTO MILES	119.93	787.49	162.09
	5050050000	IN ST-OTHER TRANS			64.47
	5050060000	IN ST-MISC TR EXP			86
	5050070000	TRNG-IN-ST REG FEES		1,425	0



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**Monthly Expenses by GL Code (ZBD1)**

**Board: Accountancy**

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5050510000	OUT ST-MEALS-NON-REP	200	705	0
	5050520000	OUT ST-LODGING	3,601.91	5,657.87	0
	5050530000	OUT ST-AIR TRANS	494.4	2,378.4	0
	5050531000	HR-OUT ST-AIR TRANS	1,216.8	1,216.8	0
	5050540000	OUT ST-AUTO MILEAGE		31.25	0
	5050541000	HR-OUT ST-AUTO MILES	135.92	216.65	0
	5050550000	OUT ST-OTHER TRANS	77.84	166.88	0
	5050560000	OUT ST-MISC TR EXPEN	332.09	472.09	0
	5050570000	TRNG-OUT-ST REG FEE	502	5,347	0
	5051520000	REPORTABLE MEALS		160	0
	5052010000	TRVL ADVANCE			0
<b>TRAVEL</b>		<b>Sum:</b>	<b>6,690.89</b>	<b>20,538.94</b>	<b>1,323.42</b>
		<b>Sum:</b>	<b>62,362.67</b>	<b>362,676.47</b>	<b>5,915.8</b>



Number of Active Credentials by Prefix and  
Subcategory  
Board: ACCOUNTANCY  
as of 4/1/2022

<b>Credential</b>	<b>Description</b>	<b>Count</b>
AFI	ACCOUNTING FIRM IN STATE	1286
AFO	ACCOUNTING FIRM OUT OF STATE	362
AP A	ACCOUNTING PRACTITIONER	62
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6161
PA A	PUBLIC ACCOUNTANT	3
	<b>Subt Total</b>	<b>7874</b>

Number of Active Credentials by Prefix and  
Subcategory  
Board: ACCOUNTANCY  
as of 4/25/2023

<b>Credential</b>	<b>Description</b>	<b>Count</b>
AFI	ACCOUNTING FIRM IN STATE	1281
AFO	ACCOUNTING FIRM OUT OF STATE	336
AP A	ACCOUNTING PRACTITIONER	50
AP E	ACCOUNTING PRACTITIONER EMERITUS	3
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6202
CPA E	CERTIFIED PUBLIC ACCOUNTANT EMERITUS	270
CPA R	CERTIFIED PUBLIC ACCOUNTANT RETIRED	40
PA A	PUBLIC ACCOUNTANT	1
PA E	PUBLIC ACCOUNTANT EMERITUS	1
	<b>Subt Total</b>	<b>8184</b>



**FOR IMMEDIATE RELEASE**

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**NASBA ANNOUNCES HISTORIC CPA EXAM MODEL RULE AMENDMENT**

**NASHVILLE, TENN (April 24, 2023)** – The National Association of State Boards of Accountancy (NASBA) announces the adoption of an eagerly anticipated amendment to the Uniform Accountancy Act (UAA) Model Rules pertaining to the Uniform CPA Examination (Exam).

For nearly 20 years, since the launch of the computer-based Exam in early 2004, candidates have had 18 months from the date of passing the first section of the Exam to complete the remaining three sections without losing credit (the “conditioning” rule). All 55 U.S. states and territories adopted that rule. With the disruptions of the COVID pandemic, the reduction of candidates in the pipeline, and the increased workload of firms, there has been increasing interest in providing candidates and firms relief by extending the conditioning period.

On April 21, 2023, the NASBA Board of Directors voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months to 30 months, bases the calculation of conditional credit for Exam sections passed on the date that scores are released, and adds descriptive language to provide greater clarity for when Boards of Accountancy may extend conditional credit.

The UAA Model Rules have no immediate effect on state board rules. As the membership organization of the 55 U.S. Boards of Accountancy, NASBA, through its Uniform Accountancy Act Committee, provides the Model Rules as recommendations to boards for adoption whereby uniform adoption is encouraged. As such, each individual board may consider the amendment to the Model Rule 5-7 and, if so choose, commence a process to change the rules at the state level. Current Exam candidates remain under existing rules until, if and when, the board to which they applied makes changes.

The approved amendments cover the granting of credit requirements for sections passed on the Exam for those who wish to enter the CPA profession. The revised rule provides that once a candidate has successfully passed one section of the Exam, they will then be provided with a rolling 30-month period to pass the remaining three sections of the Exam. The exposure draft proposed a six-month extension of the credit period to 24 months, but based on further consideration and input, the NASBA Board of Directors elected to approve a 12-month extension to 30 months.

“Providing an additional year of conditional credit to candidates for Exam sections passed provides more flexibility to those seeking licensure as a CPA. The additional time also provides greater latitude to firms and candidates as they negotiate the demands of today’s complex career environment,” said NASBA President and CEO Ken L. Bishop.

In addition, recent revisions to the Exam indicate that score delays may occur when significant updates are made to Exam content and structure. The approved rule seeks to provide uniformity among jurisdictions on the timing of granting Exam credits, which also has the benefit of providing relief to candidates when such delays happen.

**-more-**

“On behalf of the NASBA Board of Directors, we would like to thank the Uniform Accountancy Act Committee and the many stakeholders who provided valuable input to the rule making process,” said Richard N. Reisig, CPA, 2023-24 NASBA Chair. “We believe this amendment made to the UAA Model Rules will support the best interests of the candidates in their journey to entering the profession.”

Over a 60-day comment period leading up to the adoption of the new rule, more than 850 respondents provided input to the exposure draft, which was issued by NASBA’s [Uniform Accountancy Act Committee](#). Comments were received from a broad representation of stakeholders, including State Boards of Accountancy, State CPA Societies, CPA firms, licensed CPAs, educators, and students. NASBA would like to thank all who responded.

At the same April meeting, the NASBA Board of Directors expressed continued support for the development of a recommended policy for state board consideration that would allow CPA Exam candidates who lost credits because of conditions beyond their control resulting from economic disruptions of the pandemic to come back into the process of completing the Exam and obtaining a license. The Board also discussed developing an additional pathway to allow candidates to achieve 150 hours through an academically qualified experience that could allow up to 30 hours of college credit.

### **About NASBA**

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation’s Boards of Accountancy, which administer the Uniform CPA Examination, license more than 665,600 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA’s mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit [www.nasba.org](http://www.nasba.org).

###

### Summary of changes:

1. **40-2-20(23)(B)** was modified to align with the proposed regulations.
2. **40-2-20(33)** was modified to mitigate risk and create future flexibility with regard to CPAs licensing via reciprocity, or utilizing mobility.
3. **40-2-30(E)** was modified to adjust for an updated definition of attest and include compilation as a service.
4. **40-2-35(C)(2)** was modified to provide greater discretion to the Board when examining various programs that could be approved or adopted to meet the educational requirements.
5. **40-2-35(F)** addresses lifestyle changes by expanding the CPA exam window from 18 months to 36 months.
6. **40-2-35(G)** The following section was modified to align with the proposed regulations. Additionally, the removal of a service not applicable reported by the Board Administrator.
7. **40-2-40(B)** was modified to adjust for an updated definition of attest and include compilation as a service.
8. **40-2-40(C)(3)** corrects a reference error.
9. **40-2-80(B)(1)** removes the in-state experience requirement for the CPA investigator.
10. **40-2-240(A)** ensures CPAs from any jurisdiction can be hired by South Carolina CPA firms, updated for workforce development initiatives.
11. **40-2-240(B)** ensures a candidate seeking a reciprocal license holds an active license, removes the historical CPE reporting requirement.
12. **40-2-245(A)** adjusted for workforce development initiatives, ensures any business can hire a CPA regardless of that CPAs licensing jurisdiction.

### Proposed Language Changes:

1. **40-2-20(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.
2. **40-2-20(33)** "Substantial equivalency" or "substantially equivalent" is a determination by the board or its designee that the education, examination, and experience requirements contained in the statutes and administrative rules of another jurisdiction are comparable to, or exceed the completion of, a baccalaureate or higher degree in an accounting concentration and additional instruction that together is that includes analogous to ~~of~~ one hundred fifty semester hours of education, at least one year of acceptable experience, and successful completion of the Uniform CPA Examination. Any jurisdiction found to be substantially equivalent by NASBA's National Qualification Appraisal Service is considered to be substantially equivalent to this State. In ascertaining substantial equivalency as used in this chapter, the board or its designee shall take into account the qualifications without

regard to the sequence in which experience, education, or examination requirements were attained.

3. **40-2-30(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:
4. **40-2-35(C)(2)** The board may ~~review and accept individual courses, and~~ certify, apprenticeship, experience or other educational programs determined to be substantially equivalent analogous to the foregoing.
5. **40-2-35(F)(1)** A candidate may take the required test sections individually and in any order. Credit for any test section passed is valid for ~~eighteen~~ at least thirty-six months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section and without regard to whether the candidate has taken other test sections.
  - (1) A candidate must pass all sections of the Uniform CPA Examination within a rolling ~~eighteen~~ thirty-six month period, which begins on the date that the first test section is passed. The board by regulation may provide additional time to any applicant on active military service. The board also may accommodate any hardship which results from the conditions of administration of the examination.
6. **40-2-35(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 personal 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 personal 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~~
7. **40-2-40(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(l).
8. **40-2-40(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.
  9. **40-2-80(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.
  10. **40-2-240(A)** The board shall issue a license to an applicant who holds an active 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 that:
    - (3) submits to the board evidence that he has passed the CPA Examination and, within the ten years prior to applying, has acquired ~~four~~ two or more years of experience of the type described in Section 40-2-35(G). ~~after passing the examination upon which the applicant's certificate, license, or permit was issued.~~
  11. **40-2-240(B)**
    - (1) identify all jurisdictions, foreign and domestic, in which the applicant has applied for or holds an active designation to practice public accountancy or in which any applications have been denied; and
    - (2) ~~demonstrate the completion of eighty hours of qualified continuing professional education within the last two years; and~~
  12. **40-2-245(A)** An individual whose principal place of business is outside this State is presumed to have qualifications either substantially equivalent or comparable to this state's requirements and may exercise all the privileges of licensees of this State without the need to obtain a license under Section 40-2-35 if the individual holds a valid and active license as a certified public accountant from a ~~substantially equivalent~~ another jurisdiction ~~as set out in Section 40-2-20(33)~~ and can lawfully practice in the jurisdiction where privileges have been granted.