



Board of Accountancy  
OIE Status Report  
June 22, 2023

<b>Total Complaints Received 1/1/2023-6/19/2023</b>	<b>23</b>
<b>Active Investigations (Average Age—214)</b>	<b>18</b>
<b>Pending IRC (Board Action 6/22/23)</b>	<b>8</b>
<b>Pending Investigation by Another Agency (AICPA)</b>	<b>2</b>
<b>Closed</b>	<b>7</b>



South Carolina Board of Accountancy  
ODC Status Report  
As of June 16, 2023

Open Cases	Pending Hearings & Agreements	Pending Closure	Closed*	Appeals
12	2	0	0	0
		*Closed since last report (4/25/2023):	0	
		Closed since 1/1/23:	3	

Number of Active Credentials by Prefix and  
Subcategory  
Board: ACCOUNTANCY  
as of 6/20/2023

<b>Credential</b>	<b>Description</b>	<b>Count</b>
AFI	ACCOUNTING FIRM IN STATE	1291
AFO	ACCOUNTING FIRM OUT OF STATE	340
AP A	ACCOUNTING PRACTITIONER	50
AP E	ACCOUNTING PRACTITIONER EMERITUS	3
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6219
CPA E	CERTIFIED PUBLIC ACCOUNTANT EMERITUS	273
CPA R	CERTIFIED PUBLIC ACCOUNTANT RETIRED	53
PA A	PUBLIC ACCOUNTANT	1
PA E	PUBLIC ACCOUNTANT EMERITUS	1
	<b>Subt Total</b>	<b>8231</b>

Number of Active Credentials by Prefix and  
Subcategory  
Board: ACCOUNTANCY  
as of 6/20/2022

<b>Credential</b>	<b>Description</b>	<b>Count</b>
AFI	ACCOUNTING FIRM IN STATE	1291
AFO	ACCOUNTING FIRM OUT OF STATE	363
AP A	ACCOUNTING PRACTITIONER	62
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6175
PA A	PUBLIC ACCOUNTANT	3
	<b>Subt Total</b>	<b>7894</b>



# Cash Report

## Board: Accountancy

Updated through: 4/30/23

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	621,545	382,854.1	222,684.08	563,241.36

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	236,553.89
Employer Contributions	90,209.5
Contractual Service	7,387.16
Fixed Charges/Rent	16,954.49
MA Assets	
Supplies	9,097.14
Travel	22,651.92
<b>Total:</b>	<b>382,854.1</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	130,349.87
Immigration Transfers	6,805.69
OIE/Legal Transfers	27,570.98
POL Admin Transfers	57,957.54
<b>Sum:</b>	<b>222,684.08</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	4/30/23	10

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	4/6/23	700093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703735910	#	R360_0009	10	2023	81.27	
	4/12/23	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3028779595	#	R360_0009	10	2023	176.75	
	4/14/23	7000035473	DATA NETWORK SOLUTIONS INC	31350000	5020077110	SERVICES - DATA NET	R360DC0018	Accountancy	Invoice - gross	5703743138	#	R360_0009	10	2023	15.96	
	4/14/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703742767	#	R360_0009	10	2023	91.74	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>365.72</b>
SUPPLY AND MATERIAL	4/4/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3028600813	#	R360_0009	10	2023	33.88	
	4/4/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3028600886	#	R360_0009	10	2023	4.39	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>38.27</b>
FIXED CHGS AND CONT	4/3/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703731792	#	R360_0009	10	2023	896.32	
	4/4/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCPAL	R360DC0018	Accountancy	Invoice - gross	5703733186	#	R360_0009	10	2023	45.4	
	4/4/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703733186	#	R360_0009	10	2023	3.1	
	4/12/23	7000053898	XEROX CORPORATION	31350000	5040027000	ST RENT-COPYING EQ	R360DC0018	Accountancy	Invoice - gross	5703740515	#	R360_0009	10	2023	6.06	
	4/12/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703740515	#	R360_0009	10	2023	5.88	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>956.76</b>
TRAVEL	4/13/23	000P280000	PARKS RECREATION & TOURISM	31350000	5050020000	IN ST-LODGING	R360DC0018	Accountancy	IDT INV Paying Party	3900414860	30153509	R360_0009	10	2023	106.82	
	4/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500936907	30121591	R360_0009	10	2023	0	
	4/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500936912	30153509	R360_0009	10	2023	25	
	4/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500936907	30121591	R360_0009	10	2023	0	
	4/13/23	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500936912	30153509	R360_0009	10	2023	770	
	4/19/23	30040871	SHELBY HAPESHIS	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500937854	0030040871	R360_0009	10	2023	85	
	4/19/23	30040871	SHELBY HAPESHIS	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500937854	0030040871	R360_0009	10	2023	949.86	
	4/19/23	30040871	SHELBY HAPESHIS	31350000	5050541000	HR TRV-OUT ST MILE	R360DC0018	Accountancy	TRAVEL	3500937854	0030040871	R360_0009	10	2023	25.83	
	4/19/23	30040871	SHELBY HAPESHIS	31350000	5050550000	OUT ST-OTHER TRANS	R360DC0018	Accountancy	TRAVEL	3500937854	0030040871	R360_0009	10	2023	64.47	
	4/19/23	30040871	SHELBY HAPESHIS	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500937854	0030040871	R360_0009	10	2023	86	
<b>TRAVEL</b>															<b>Sum:</b>	<b>2,112.98</b>
															<b>Sum:</b>	<b>3,473.73</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	4/30/23	10

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	11,884.36	178,965.17	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS		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>11,884.36</b>	<b>236,553.89</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	2,486.52	46,208.69	
	5130080000	RET-ORP	325.33	5,725.58	
	5130310000	SOCIAL SEC-ST EMPLY	865.1	17,047.57	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	1,097.81	18,040.84	
	5130670000	INS DENTAL- ST EMPLY	26.96	559.42	
	5130710000	PRE-RET DTH-ST EMP	15.76	306.98	
	5130780000	PRE-RET DTH BEN-ORP	2.06	36.3	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>4,819.54</b>	<b>90,209.5</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	15.96	0
	5020077210	SERVICES- STORAGE		353.82	252.66
	5020077222	NCV- VOICENET	176.75	1,795.71	0
	5020120000	CELLULAR PHONE SVCS	81.27	732.51	318.47
	5021010000	LEGAL SERVICES		3,675	0
	5021479211	RUBBISH REMOVAL			0



## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5021599501	SECURITY CONTRACTS	91.74	724.97	185.03
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>365.72</b>	<b>7,387.16</b>	<b>756.16</b>
FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040027000	ST RENT-COPYING EQ	6.06	18.18	87.58
	5040057000	CONTINGNT RENT - IT	5.88	63.25	62.61
	5040060000	ST RENT-NON ST BLDG	896.32	3,585.28	1,792.64
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	45.4	403.96	137.01
	5041837000	LEASE SBITA-INTEREST	3.1	32.55	8.51
	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>956.76</b>	<b>16,954.49</b>	<b>2,088.35</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
	5030067190	EQUIP&SUPP- INFOSEC			90.72
	5030067191	PLM- INFOSEC		353.25	0
	5030067201	PLM- SERVERS		38.82	0
	5030070000	POSTAGE	38.27	5,736.59	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>38.27</b>	<b>9,097.14</b>	<b>686.92</b>
TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP		10	0
	5050020000	IN ST-LODGING	106.82	106.82	0
	5050040000	IN ST-AUTO MILEAGE		1,964.51	0
	5050041000	HR-IN ST-AUTO MILES		787.49	136.26
	5050050000	IN ST-OTHER TRANS			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
	5050060000	IN ST-MISC TR EXP			0
	5050070000	TRNG-IN-ST REG FEES		1,425	0
	5050510000	OUT ST-MEALS-NON-REP	110	815	0
	5050520000	OUT ST-LODGING	949.86	6,607.73	0
	5050530000	OUT ST-AIR TRANS		2,378.4	0
	5050531000	HR-OUT ST-AIR TRANS		1,216.8	0
	5050540000	OUT ST-AUTO MILEAGE		31.25	0
	5050541000	HR-OUT ST-AUTO MILES	25.83	242.48	0
	5050550000	OUT ST-OTHER TRANS	64.47	231.35	0
	5050560000	OUT ST-MISC TR EXPEN	86	558.09	0
	5050570000	TRNG-OUT-ST REG FEE	770	6,117	0
	5051520000	REPORTABLE MEALS		160	0
	5052010000	TRVL ADVANCE			0
<b>TRAVEL</b>		<b>Sum:</b>	<b>2,112.98</b>	<b>22,651.92</b>	<b>136.26</b>
		<b>Sum:</b>	<b>20,177.63</b>	<b>382,854.1</b>	<b>3,667.69</b>



# Cash Report

## Board: Accountancy

Updated through: 5/31/23

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	625,485	419,991.77	236,860.71	515,867.06

### Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	260,622.61
Employer Contributions	99,848.6
Contractual Service	9,129.24
Fixed Charges/Rent	17,908.64
MA Assets	
Supplies	9,201.61
Travel	23,281.07
<b>Total:</b>	<b>419,991.77</b>

### Shared Services Summary

Shared Services Summary	Total
Administration Transfers	137,688.45
Immigration Transfers	7,168.87
OIE/Legal Transfers	29,266.81
POL Admin Transfers	62,736.58
<b>Sum:</b>	<b>236,860.71</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	5/31/23	11

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	5/1/23	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500939914	7000059139	R360_0009	11	2023	50	
	5/1/23	7000235753	ROBERT P WOOD	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500939912	7000235753	R360_0009	11	2023	50	
	5/1/23	7000293016	WALDA C WILDMAN	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500939902	7000293016	R360_0009	11	2023	50	
	5/1/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500939917	7000293028	R360_0009	11	2023	50	
	5/1/23	7000302626	LORA W PREVATTE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500939910	7000302626	R360_0009	11	2023	50	
	5/1/23	7000335896	JAYNE D MAAS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500940039	7000335896	R360_0009	11	2023	50	
<b>PERS SVC</b>															<b>Sum:</b>	<b>300</b>
CONTRACTUAL SVC	5/5/23	7000093035	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703760909	#	R360_0009	11	2023	81.18	
	5/11/23	#	Not assigned	31350000	5020077180	SERVICES- PRINT ENTR	R360DC0018	Accountancy	JV- External	6900028404	#	R360_0009	11	2023	62.57	
	5/15/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703766680	#	R360_0009	11	2023	77.71	
	5/16/23	7000257430	VITAL RECORDS CONTROL	31350000	5021479211	RUBBISH REMOVAL	R360DC0018	Accountancy	Invoice - gross	5703768091	#	R360_0009	11	2023	1,023.41	
	5/17/23	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3029309174	#	R360_0009	11	2023	155.21	
	5/17/23	7000247834	TAYLOR COURT REPORTING LLC	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Vendor invoice	3029309181	#	R360_0009	11	2023	342	
<b>CONTRACTUAL SVC</b>															<b>Sum:</b>	<b>1,742.08</b>
SUPPLY AND MATERIAL	5/2/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3029224811	#	R360_0009	11	2023	19.68	
	5/22/23	7000035473	DATA NETWORK SOLUTIONS INC	31350000	5030067190	EQUIP&SUPP- INFOSEC	R360DC0018	Accountancy	Invoice - gross	5703773948	#	R360_0009	11	2023	84.79	
<b>SUPPLY AND MATERIAL</b>															<b>Sum:</b>	<b>104.47</b>
FIXED CHGS AND CONT	5/2/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703757417	#	R360_0009	11	2023	896.32	
	5/3/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5703758571	#	R360_0009	11	2023	45.53	
	5/3/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703758571	#	R360_0009	11	2023	2.97	
	5/18/23	7000053898	XEROX CORPORATION	31350000	5040027000	ST RENT-COPYING EQ	R360DC0018	Accountancy	Invoice - gross	5703770678	#	R360_0009	11	2023	6.05	
	5/18/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703770678	#	R360_0009	11	2023	3.28	
<b>FIXED CHGS AND CONT</b>															<b>Sum:</b>	<b>954.15</b>
TRAVEL	5/1/23	7000059139	JADA MCABEE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500939914	7000059139	R360_0009	11	2023	123.14	
	5/1/23	7000059139	JADA MCABEE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500939914	7000059139	R360_0009	11	2023	0	



**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	
	5/1/23	7000235753	ROBERT P WOOD	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500939912	7000235753	R360_0009	11	2023	10.48	
	5/1/23	7000293016	WALDA C WILDMAN	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500939902	7000293016	R360_0009	11	2023	15.72	
	5/1/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500939917	7000293028	R360_0009	11	2023	187.33	
	5/1/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500939917	7000293028	R360_0009	11	2023	10	
	5/1/23	7000302626	LORA W PREVATTE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500939910	7000302626	R360_0009	11	2023	166.37	
	5/1/23	7000302626	LORA W PREVATTE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500939910	7000302626	R360_0009	11	2023	10	
	5/1/23	7000335896	JAYNE D MAAS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500940039	7000335896	R360_0009	11	2023	106.11	
<b>TRAVEL</b>															<b>Sum:</b>	<b>629.15</b>
															<b>Sum:</b>	<b>3,729.85</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	5/31/23	11

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	23,768.72	202,733.89	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS		48,350	
	5010720000	PER DIEM	300	1,950	0
	5010730000	OT & SHIFT DIFFERENT		1,588.72	
	5011000000	ONE TIME BONUS-PROV		6,000	
<b>PERS SVC</b>		<b>Sum:</b>	<b>24,068.72</b>	<b>260,622.61</b>	<b>0</b>

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	4,973.04	51,181.73	
	5130080000	RET-ORP	650.66	6,376.24	
	5130310000	SOCIAL SEC-ST EMPLY	1,730.22	18,777.79	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	2,195.62	20,236.46	
	5130670000	INS DENTAL- ST EMPLY	53.92	613.34	
	5130710000	PRE-RET DTH-ST EMP	31.52	338.5	
	5130780000	PRE-RET DTH BEN-ORP	4.12	40.42	
<b>EMPLOYER CONTRIB</b>		<b>Sum:</b>	<b>9,639.1</b>	<b>99,848.6</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	0
	5020077180	SERVICES- PRINTENT	62.57	62.57	0
	5020077210	SERVICES- STORAGE		353.82	252.66
	5020077222	NCV- VOICENET	155.21	1,950.92	0
	5020120000	CELLULAR PHONE SVCS	81.18	813.69	232.17
	5021010000	LEGAL SERVICES	342	4,017	0



## Monthly Expenses by GL Code (ZBD1)

### Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5021479211	RUBBISH REMOVAL	1,023.41	1,023.41	0
	5021599501	SECURITY CONTRACTS	77.71	802.68	107.32
<b>CONTRACTUAL SVC</b>		<b>Sum:</b>	<b>1,742.08</b>	<b>9,129.24</b>	<b>592.15</b>

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040027000	ST RENT-COPYING EQ	6.05	24.23	75.8
	5040057000	CONTINGNT RENT - IT	3.28	66.53	59.32
	5040060000	ST RENT-NON ST BLDG	896.32	4,481.6	896.32
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	45.53	449.49	91.48
	5041837000	LEASE SBITA-INTEREST	2.97	35.52	5.54
	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>954.15</b>	<b>17,908.64</b>	<b>1,128.46</b>

SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		606.82	267.87
	5030030000	PRINTED ITEMS		62.45	0
	5030067101	PRGM LIC - APP SUPP		2,286.27	483.64
	5030067150	EQUIP&SUPP- MNFRAME			0
	5030067180	EQUIP&SUPP- PRINTENT			596.2
	5030067190	EQUIP&SUPP- INFOSEC	84.79	84.79	0
	5030067191	PLM- INFOSEC		353.25	0
	5030067201	PLM- SERVERS		38.82	0
	5030070000	POSTAGE	19.68	5,756.27	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
<b>SUPPLY AND MATERIAL</b>		<b>Sum:</b>	<b>104.47</b>	<b>9,201.61</b>	<b>1,347.71</b>

TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP		10	0
	5050020000	IN ST-LODGING		106.82	0
	5050040000	IN ST-AUTO MILEAGE	609.15	2,573.66	0
	5050041000	HR-IN ST-AUTO MILES		787.49	292.47



LABOR  
LICENSING  
REGULATION

Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	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		815	0
	5050520000	OUT ST-LODGING		6,607.73	0
	5050530000	OUT ST-AIR TRANS		2,378.4	0
	5050531000	HR-OUT ST-AIR TRANS		1,216.8	0
	5050540000	OUT ST-AUTO MILEAGE		31.25	0
	5050541000	HR-OUT ST-AUTO MILES		242.48	0
	5050550000	OUT ST-OTHER TRANS		231.35	0
	5050560000	OUT ST-MISC TR EXPEN		558.09	0
	5050570000	TRNG-OUT-ST REG FEE		6,117	0
	5051520000	REPORTABLE MEALS	20	180	0
	5052010000	TRVL ADVANCE			0
<b>TRAVEL</b>		<b>Sum:</b>	<b>629.15</b>	<b>23,281.07</b>	<b>292.47</b>
		<b>Sum:</b>	<b>37,137.67</b>	<b>419,991.77</b>	<b>3,360.79</b>

### 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.




National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880-4290 ♦ Web [www.nasba.org](http://www.nasba.org)

May 3, 2023

Mr. Chris Jenkins, CEO  
South Carolina Association of CPAs  
1300 12th Street, Suite D  
Cayce, SC 29033

Sent via email: 

Dear Mr. Jenkins:

Thank you for sharing a copy of your draft legislation and your request that NASBA provide any comments, suggestions, or concerns.

We believe that it is important to understand the potential impact that some of the proposed amendments may have both from a legal standpoint and on South Carolina's being designated substantially equivalent, and the resulting impact it may have on South Carolina licensed CPAs and public accounting firms.

An over-arching concern is the use of subjective language and terms that are not typically used in regulatory legislation. Words like "analogous", "similar", and "comparable" are subjective and can be interpreted differently and should not be used to determine the benchmarks for licensing. Further, the use of such terms, when not clearly defined, could result in the South Carolina Board of Accountancy (Board) becoming subject to litigation for being arbitrary and capricious in its application of its licensure requirements. Under the proposed legislation, should a CPA from another state apply for a reciprocal license in South Carolina, the Board would have to determine that the education, examination, and experience requirements contained in the statutes and administrative rules of the other jurisdiction are "comparable to, or exceed" the completion of, a baccalaureate or higher degree in an accounting concentration and additional instruction that together "is analogous to" one hundred fifty semester hours of education, at least one year of acceptable experience, and successful completion of the Uniform CPA Examination. Without specific guidelines as to what facts should be considered in making such determinations, the Board would be faced with significant operational challenges and potentially subject to litigation and numerous appeals. Such legal challenges could result in judges determining what education, examination and experience requirements are

needed to obtain a reciprocal license. Those legal determinations could then open the door to legal challenges to the current initial licensing requirements in South Carolina to the extent that the “comparable” education, examination and experience requirements were different than South Carolina’s initial licensing requirements.

In an email from South Carolina Association of CPAs (Association) Chair Elect David Noble, dated March 29, 2023, he stated “that this proposed law does not alter how CPAs obtain their initial license in South Carolina and that was the result of a direct intention to remain substantially equivalent in the eyes of NASBA.” However, the guidelines for the substantial equivalency standard are set out in Appendix B of the Uniform Accountancy Act. Specifically, Section A. Substantially Equivalent States provides “*the criteria for determining whether a state’s CPA qualification requirements are substantially equivalent to the UAA include:... completion of the 150-hour education requirement, passage of the Uniform CPA examination and compliance with a one year general experience requirement.*” The draft legislation potentially creates a new path to licensure that while determined by the Board or a judge to be “comparable” or “analogous” to South Carolina’s initial CPA license qualifications would not necessarily meet the definition of substantial equivalency and therefore, provide grounds for (i) other states to determine that South Carolina is not a substantially equivalent jurisdiction or (ii) NASBA’s National Qualification Appraisal Service to list South Carolina as not being a substantial equivalent state, or with an asterisk as having a non-SE pathway on the NASBA National Qualification Appraisal Service Substantial Equivalency chart. Either situation could negatively impact CPA mobility for all South Carolina CPAs and CPA firms.

The draft legislation also impacts CPA mobility. The proposed changes to Section 40-2-245(A) effectively remove all education, examination and experience requirements for the availability of CPA mobility in South Carolina, as the only remaining requirement is that the CPA from another state holds a valid and active license from another jurisdiction regardless of what the actual CPA licensing requirements of that jurisdiction are currently or are modified to in the future. This is a sweeping departure from the previously adopted CPA mobility provision which provided some measure of the CPA licensing requirements of the home jurisdiction by stating that CPA mobility applied only to CPAs from substantially equivalent jurisdictions.

Finally, the proposed language increases the conditioning time to 36 months versus the recently amended UAA Model Rule provision of 30 months. While this difference would not impact the substantial equivalence status of South Carolina, it would be detrimental to South Carolina candidates as several states have indicated that they would not accept score transfers from a state that allows a longer conditioning time. This could make South Carolina candidates’ (that used the extended period) examination scores ineligible for initial and possibly reciprocal licenses in those states.

Given the legal implications of using subjective language in the statute and the impact that the legislation could have on South Carolina licensed CPAs and CPA firms by potentially lowering or eliminating the education threshold for individuals seeking licensure through reciprocity in South Carolina, we ask you to carefully consider the need for such legislation.

Sincerely,



Maria L. Caldwell, Esq.  
Chief Legal Officer and Director of Compliance Services

- c: David Knoble, CPA, Chair Elect, South Carolina Association of CPAs  
South Carolina Board of Public Accountancy  
Ken L. Bishop, President and CEO, National Association of State Boards of Accountancy, Inc.



## Susanna Sharpe

---

**From:** Marta Zaniewski [REDACTED]  
**Sent:** Tuesday, May 16, 2023 10:48 AM  
**To:** Chris Jenkins  
**Cc:** Jada W. McAbee; [REDACTED]  
[REDACTED] Susanna Sharpe; Joseph Epting  
**Subject:** RE: SCACPA Statute Taskforce Recommendations Title 40 Chapter 2

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Good morning, Chris

Thank you for the opportunity to review and provide feedback to the society's taskforce regarding future legislation. From our perspective, we have a few questions, which are noted below.

- Throughout the bill you're noting language such as comparable vs. analogous – How are these being defined? Is there a distinct difference in legal language?
- In section 40-2-35(C)(2), will a certificate or apprenticeship be defined? Or will parameters be placed on what type of certificates will be approved?
- Is there a definition for "personal knowledge"? In the UAA we try to make the point that it's the work the CPA does and not who the CPA knows, what is the intent with this language?
- What's the goal for the compilation language? Is it to distinguish firms who do compilations in state vs. out of state?
- For the 2 in 10 experience language, how is this experience being defined? If at all?
- For CPE, with the 80 hours stricken out, is there intent to have no CPE requirement?
- What kind of experience would equal accounting and business concentration? How are these being defined?
- What kind of certificate and/or experience is analogous to what's already in statute? How will the BOA implement?

We look forward to your answers, and please keep us posted on next steps. See you next week in DC!

Marta

Marta Zaniewski  
Vice President, State Regulatory & Legislative Affairs  
[Association](#) | [AICPA](#) | [CIMA](#)

## Susanna Sharpe

---

**From:** David Knoble [REDACTED]  
**Sent:** Wednesday, May 17, 2023 11:15 AM  
**To:** Susanna Sharpe; Joseph Epting  
**Cc:** Jada W. McAbee; Chris Jenkins; [REDACTED]  
**Subject:** SCACPA - Proposed Legislation in Accountancy Act 2023-2024 - Process Communication

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All,

We wanted to communicate our process to you to prepare for continued work on our proposed legislation.

We have received some comments and our deadline for comments is May 29th. While we are beginning to think through these comments, we believe the most efficient approach will be to take all comments into consideration and prepare any changes as well as responses to the commenters in one iteration.

At that time, we will distribute to the Board of Accountancy our revisions, the comments received, and our return comments.

We believe this is a very important piece of legislation and while it may not have the volume of changes like S.812, the impact is the same or greater than S.812. As a result, we are purposefully being slow and thoughtful.

We appreciate the ability to work with you and look forward to ongoing conversations with you. Please feel free to share this with your Board and feel free to call me with any questions!

My Best!

**David M. Knoble, CPA, CGMA**  
[REDACTED]





Office of Investigations and Enforcement

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P.O. Box 11329 • Columbia • SC 29211-1329

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BUILDING/BUSINESS PROFESSIONS COMPLAINT FORM

Select the applicable Board:

- Accountancy, Architectural Examiners, Athletic Commission, Auctioneers' Commission, Barber Board, Building Codes Council, Cemetery, Cosmetology, Environmental Cert., Foresters, Funeral Service, Geologist, Landscape Architects, Liquefied Petroleum Gas, Massage/Bodywork Therapy, Pilotage, Pyrotechnic Safety, Real Estate Appraisers, Real Estate Commission, Soil Classifiers, Vacation Timeshares

COMPLAINANT INFORMATION (Individual filing complaint)

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

Address: \_\_\_\_\_
Street/PO Box City State Zip

Contact Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Alt. Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

What is the best way to reach you? (Phone, email, etc.) \_\_\_\_\_

RESPONDENT INFORMATION (Individual the complaint is filed against)

Name: \_\_\_\_\_ License No.: \_\_\_\_\_ (If applicable or known)

Business Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_
Street/PO Box City State Zip

WITNESSES

Provide name(s), address(es) and contact number(s). Attach additional sheet if more space is needed.

Name Address Phone

Name Address Phone

Name Address Phone

**INCIDENT DETAILS**

Alleged Violation:

Date(s) of Occurrence: \_\_\_\_\_

Please provide a statement of facts, allegations and/or, concerns. Attach a copy of each document you possess that can substantiate any facts in your complaint. These documents will not be returned. Please attach additional sheets, if necessary.

Have you attempted to contact the respondent concerning your complaint?  Yes  No

If yes, when? \_\_\_\_\_

What was the result?

**I understand the licensee against whom I filed the complaint will receive a copy of my complaint and any supporting documents filed with the complaint.**

**I understand the law requires that my identity as the complainant be disclosed to the licensee against whom I filed a complaint, unless the Board determines good cause exists as to why my identity should not be released. I understand that I am allowed to provide information in the space below for the Board's consideration as to why good cause exists to withhold my identity from release. I further understand that the Board may rule against me and determine that good cause does not exist, and if so, my identity will be released to the licensee.**

**Good Cause Explanation:**

**The Board accepts anonymous complaints from persons who choose to withhold their name and contact information. However, if enough information is not provided with the complaint the Board may not be able to investigate the case.**

**I hereby swear or affirm under penalties of perjury that to the best of my knowledge, all statements I have made in this initial complaint are true and the supporting documents I have provided are true and accurate copies. I understand that this complaint and supporting documentation becomes a part of the official case record and will become the property of the South Carolina Department of Labor, Licensing and Regulation and will not be returned to me.**

\_\_\_\_\_  
Complainant Signature

\_\_\_\_\_  
Date

## Accountancy Travel Budget 2023-2024

Fiscal year:	Out-of-state	
2017 – 2018	\$ 21,141	
2018 – 2019	\$ 21,368	
2019 – 2020	██████████	N/A - only one conference out of state
2020 – 2021	\$ -	No Out of State Travel due to COVID
2021 – 2022	\$ 16,926	
2022 – 2023	\$ 23,660	
<b>Projected Out-of-state</b>		
2023 – 2024	\$ 29,595	

**Out of State travel:**

Annual meeting New York, NY – October 2023

	Registration	\$ 795	
Attendees	Hotel	\$ 1,600	(4 nights)
Administrator	Transportation	\$ 500	
Board Member	Meals	\$ 100	
Board Member	Miscellaneous	\$ 200	
	Total per person	\$ 3,195	
3	Total all attendees	\$ 9,585	

Executive Director and Legal Conference, site TBD -- March 2024

Attendees			
Administrator	Registration	\$ 795	
Program Coordinator	Hotel	\$ 900	(3 nights)
Attorney - Advice	Transportation	\$ 500	
Investigator	Meals	\$ 100	
Attorney - ODC	Miscellaneous	\$ 150	
	Total per person	\$ 2,445	
5	Total all attendees	\$ 12,225	

Regional meeting, site TBD – June 2024

Attendees	Registration	\$ 795	
Administrator	Hotel	\$ 1,050	(3 nights)
Board Member	Transportation	\$ 500	
Board Member	Meals	\$ 100	
	Miscellaneous	\$ 150	
3	Total per person	\$ 2,595	
	Total all attendees	\$ 7,785	

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

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

## 2024 Test Administration Schedule / Score Release Timeline\*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 – Mar 26	May 14 – June 4	Jan 10 – Feb 6	Mar 26 – Apr 16
24Q2	Apr 1 – June 25	Aug 1	April 20 – May 19	June 20
24Q3	Jul 1 – Sep 25	Nov 1	July 1 - 31	Sep 3
24Q4	Oct 1 – Dec 26	Early Feb 2025	Oct 1 - 31	Dec 3

*\*All dates are subject to change.*



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880/4290 ♦ Web [www.nasba.org](http://www.nasba.org)

June 1, 2022

Dear Executive Director:

Upon the launch of the new CPA Examination in January 2024, it is anticipated some candidates with conditional credit may possibly be negatively impacted by limited opportunities to test and also by delays in score reporting.

The CBT Administration Committee and the Executive Directors Committee strongly recommend that transitioning policies regarding credit extensions be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding credit extension policies during transition, the Committees are recommending the following credit extension policy:

**Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.**

The recommendation is based on the following goals and objectives:

- Minimizes candidate disruption
- Easy to understand, communicate and implement
- Minimize risk to the public protection
- Minimize impact to the candidate pipeline
- Support and promote the new CPA Evolution model
- Minimize changes to state board statute/rules
- Be uniformly accepted by all Boards of Accountancy

It should also be noted that during the conversion from the paper-and-pencil examination to the computerized examination in 2004, similar extensions of credits were granted.

The two committees will take up the issue of addressing how new candidates testing in 2024 could be impacted by limited testing opportunities and score delays later this year and make further recommendations to the Boards.

We urge you to adopt the above recommendation. If you have any questions, please contact either of us, or Patricia Hartman, NASBA Director of Client Services [REDACTED]. Pat and other NASBA senior staff are available to attend your Board meetings virtually over the coming months to answer questions and provide further background information regarding the recommendation of the Committees if that would be helpful.

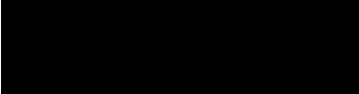
Also, please let Pat know if your Board will adopt the recommended policy, as she will be tracking status of this matter for all Boards and reporting it periodically to you. Our intent is to share this information widely, along with testing and score release calendars for 2024 later in 2022, so it is preferable that each Board doesn't announce their policy decision until such time as the broad release. NASBA will communicate the timing the announcements with the Boards before they are published.

Thank you for your consideration of this matter.

Sincerely,



Nancy J. Corrigan, CPA  
Chair, CBT Administration Committee



Kent A. Absec  
Chair, Executive Directors Committee



cc: Colleen Conrad, COO and EVP, NASBA  
Patricia Hartman, Director of Client Services, NASBA



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June 1, 2023

Dear Executive Director:

The CBT Administration Committee recommends policies regarding examination credit be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding implementation of moving from an 18-month window to a 30-month window for scores the CBT Administration Committee strongly recommends the following:

**All boards of accountancy accept the approved model UAA rules to allow candidates 30 months from the date initial credit is earned to successfully complete remaining sections of the Uniform CPA Examination. The date of initial credit earned should be calculated on the date NASBA provides scores to the boards and/or candidates. We recommend a targeted implementation date of January 1, 2024 but no later than July 1, 2025.**

**In addition, the board should grant the Executive Director the authority to extend credit up to 12 months from the current expiration date on a case-by-case basis until the 30-month rule is effective.**

We urge you to adopt the above recommendation. If you have any questions, please contact any member of the CBT Administration Committee or Patricia Hartman, NASBA Director of Client Services [REDACTED]. Pat and other NASBA senior staff are available to attend your Board meetings virtually over the coming months to answer questions and provide further background information regarding the recommendation of the Committee.

Also, please let Pat know if your Board will adopt the recommended policy, as she will be tracking status of this matter for all Boards and reporting it periodically to you. Our intent is to share this information widely and NASBA will communicate the timing the announcements with the Boards before they are published. Thank you for your consideration of this matter.

Sincerely,

**Jerry Weinstein**

Gerald Weinstein, PhD, CPA  
Chair, CBT Administration Committee