



Board of Accountancy
OIE Status Report
August 21, 2023

Total Complaints Received 1/1/2023-8/21/2023	66
Active Investigations (Average Age—71)	33
Pending IRC (8/29/23)	5
Pending Investigation by Another Agency (AICPA)	6
Closed	12



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

Open Cases	Pending Hearings & Agreements	Pending Closure	Closed*	Appeals
14	2	0	0	0
		*Closed since last report (6/16/2023):	0	
		Closed since 1/1/23:	3	

Number of Active Credentials by Prefix and
Subcategory
Board: ACCOUNTANCY
as of 8/19/2022

Credential	Description	Count
AFI	ACCOUNTING FIRM IN STATE	1292
AFO	ACCOUNTING FIRM OUT OF STATE	363
AP A	ACCOUNTING PRACTITIONER	62
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6198
PA A	PUBLIC ACCOUNTANT	3
	Subt Total	7918

Number of Active Credentials by Prefix and
Subcategory
Board: ACCOUNTANCY
as of 8/18/2023

Credential	Description	Count
AFI	ACCOUNTING FIRM IN STATE	1296
AFO	ACCOUNTING FIRM OUT OF STATE	341
AP A	ACCOUNTING PRACTITIONER	50
AP E	ACCOUNTING PRACTITIONER EMERITUS	3
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6247
CPA E	CERTIFIED PUBLIC ACCOUNTANT EMERITUS	272
CPA R	CERTIFIED PUBLIC ACCOUNTANT RETIRED	72
PA A	PUBLIC ACCOUNTANT	1
PA E	PUBLIC ACCOUNTANT EMERITUS	1
	Subt Total	8283

	8/19/2022	8/18/2023	
AFI	1,292	1,296	0.3%
AFO	363	341	-6.1%
AP.A	62	50	-19.4%
AP.E		3	
CPA.A	6,198	6,247	0.8%
CPA.E		272	
CPA.R		72	
PA.A	3	1	-66.7%
PA.E		1	
	7,918	8,283	



Cash Report

Board: Accountancy

Updated through: 6/30/23

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	631,005	467,190.5	366,982.52	344,066.52

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	287,637.49
Employer Contributions	109,312.9
Contractual Service	10,014.26
Fixed Charges/Rent	18,936.39
MA Assets	
Supplies	11,276.89
Travel	30,012.57
Total:	467,190.5

Shared Services Summary

Shared Services Summary	Total
Administration Transfers	166,515.5
General Fund Transfers	46,719.05
Immigration Transfers	8,571.59
OIE/Legal Transfers	41,370.83
OSHA Transfers	22,012.92
POL Admin Transfers	81,792.63
Sum:	366,982.52

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	6/30/23	12

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	6/13/23	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500948404	7000059139	R360_0009	12	2023	105
	6/13/23	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	Vendor document	3200366451	7000059139	R360_0009	12	2023	-105
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500948748	7000293028	R360_0009	12	2023	200
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	Vendor document	3200366734	7000293028	R360_0009	12	2023	-200
	6/19/23	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500949622	7000059139	R360_0009	12	2023	200
	6/20/23	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500949848	7000059139	R360_0009	12	2023	50
	6/21/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950378	7000293028	R360_0009	12	2023	200
	6/23/23	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950845	7000059139	R360_0009	12	2023	50
	6/23/23	7000293026	CHARLES J BROOKS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950830	7000293026	R360_0009	12	2023	50
	6/23/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950824	7000293028	R360_0009	12	2023	50
	6/23/23	7000302626	LORA W PREVATTE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950820	7000302626	R360_0009	12	2023	50
	6/23/23	7000306606	DELTREASE HART-ANDERSON	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950821	7000306606	R360_0009	12	2023	50
	6/23/23	7000335896	JAYNE D MAAS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3500950848	7000335896	R360_0009	12	2023	50
PERS SVC														Sum:	750
CONTRACTUAL SVC	6/13/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703793052	#	R360_0009	12	2023	83.97
	6/14/23	7000145050	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703794025	#	R360_0009	12	2023	81.16
	6/14/23	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3029428757	#	R360_0009	12	2023	173.84
	6/26/23	7000247834	TAYLOR COURT REPORTING LLC	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Vendor invoice	3029470857	#	R360_0009	12	2023	206
	6/30/23	7000145050	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5703818115	#	R360_0009	12	2023	81.17
	6/30/23	7000200399	NEW AGE PROTECTION INC	31350000	5021599501	SECURITY CONTRACTS	R360DC0018	Accountancy	Invoice - gross	5703820297	#	R360_0009	12	2023	85.04
	6/30/23	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3029536090	#	R360_0009	12	2023	173.84
CONTRACTUAL SVC														Sum:	885.02
SUPPLY AND MATERIAL	6/1/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3029366015	#	R360_0009	12	2023	23.84
	6/1/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3029366043	#	R360_0009	12	2023	5.94
	6/2/23	7000024819	FORMS & SUPPLY INC	31350000	5030010000	OFFICE SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703782962	#	R360_0009	12	2023	258.5
	6/8/23	7000025673	SMITH RUBBER STAMPS & SEALS INC	31350000	5030010000	OFFICE SUPPLIES	R360DC0018	Accountancy	Invoice - gross	5703788127	#	R360_0009	12	2023	11.81
	6/19/23	7000227796	VLOUD TECH INC	31350000	5030067101	PRGM LIC - APP SUPP	R360DC0018	Accountancy	Invoice - gross	5703798425	#	R360_0009	12	2023	452
	6/19/23	7000227796	VLOUD TECH INC	31350000	5030067101	PRGM LIC - APP SUPP	R360DC0018	Accountancy	Invoice - gross	5703798580	#	R360_0009	12	2023	-452
	6/19/23	7000321469	VLOUD TECH INC	31350000	5030067101	PRGM LIC - APP SUPP	R360DC0018	Accountancy	Invoice - gross	5703798585	#	R360_0009	12	2023	452
	6/29/23	000N040000	SC DEPARTMENT OF CORRECTIONS	31350000	5030030000	PRINTED ITEMS	R360DC0018	Accountancy	IDT INV Paying Party	3900419912	#	R360_0009	12	2023	639.01



**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	
	6/30/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3029496345	#	R360_0009	12	2023	4.91	
	6/30/23	7000158077	USPS HASLER	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3029496364	#	R360_0009	12	2023	2.46	
	6/30/23	7000192612	RR DONNELLEY	31350000	5030067180	EQUIP&SUPP- PRINTENT	R360DC0018	Accountancy	Invoice - gross	5703820913	#	R360_0009	12	2023	676.81	
SUPPLY AND MATERIAL															Sum:	2,075.28
FIXED CHGS AND CONT	6/1/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCPAL	R360DC0018	Accountancy	Invoice - gross	5703781689	#	R360_0009	12	2023	45.66	
	6/1/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703781689	#	R360_0009	12	2023	2.84	
	6/1/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703782003	#	R360_0009	12	2023	896.32	
	6/16/23	7000053898	XEROX CORPORATION	31350000	5040027000	ST RENT-COPYING EQ	R360DC0018	Accountancy	Invoice - gross	5703797177	#	R360_0009	12	2023	6.05	
	6/16/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703797177	#	R360_0009	12	2023	11.07	
	6/30/23	7000053898	XEROX CORPORATION	31350000	5040027000	ST RENT-COPYING EQ	R360DC0018	Accountancy	Invoice - gross	5703819471	#	R360_0009	12	2023	6.05	
	6/30/23	7000053898	XEROX CORPORATION	31350000	5040057000	CONTINGNT RENT - IT	R360DC0018	Accountancy	Invoice - gross	5703819471	#	R360_0009	12	2023	11.24	
	6/30/23	7000246456	TIERPOINT LLC	31350000	5041827000	LEASE SBITA-PRINCPAL	R360DC0018	Accountancy	Invoice - gross	5703814475	#	R360_0009	12	2023	45.82	
	6/30/23	7000246456	TIERPOINT LLC	31350000	5041837000	LEASE SBITA-INTEREST	R360DC0018	Accountancy	Invoice - gross	5703814475	#	R360_0009	12	2023	2.7	
FIXED CHGS AND CONT															Sum:	1,027.75
TRAVEL	6/6/23	30144508	CHELSEA BUCHANAN	31350000	5050041000	HR TRV-IN ST MILE	R360DC0018	Accountancy	TRAVEL	3500947085	0030144508	R360_0009	12	2023	156.21	
	6/8/23	30153509	SUSANNA	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500947904	0030153509	R360_0009	12	2023	35	
	6/8/23	30153509	SUSANNA	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500947904	0030153509	R360_0009	12	2023	883.56	
	6/8/23	30153509	SUSANNA	31350000	5050541000	HR TRV-OUT ST MILE	R360DC0018	Accountancy	TRAVEL	3500947904	0030153509	R360_0009	12	2023	234.93	
	6/13/23	7000059139	JADA MCABEE	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500948404	7000059139	R360_0009	12	2023	160	
	6/13/23	7000059139	JADA MCABEE	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	Vendor document	3200366451	7000059139	R360_0009	12	2023	-160	
	6/13/23	7000059139	JADA MCABEE	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500948404	7000059139	R360_0009	12	2023	883.56	
	6/13/23	7000059139	JADA MCABEE	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	Vendor document	3200366451	7000059139	R360_0009	12	2023	-883.56	
	6/13/23	7000059139	JADA MCABEE	31350000	5050540000	OUT ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500948404	7000059139	R360_0009	12	2023	326.19	
	6/13/23	7000059139	JADA MCABEE	31350000	5050540000	OUT ST-AUTO MILEAGE	R360DC0018	Accountancy	Vendor document	3200366451	7000059139	R360_0009	12	2023	-326.19	
	6/13/23	7000059139	JADA MCABEE	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500948404	7000059139	R360_0009	12	2023	105	
	6/13/23	7000059139	JADA MCABEE	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	Vendor document	3200366451	7000059139	R360_0009	12	2023	-105	
	6/13/23	7000059139	JADA MCABEE	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500948404	7000059139	R360_0009	12	2023	745	
	6/13/23	7000059139	JADA MCABEE	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	Vendor document	3200366451	7000059139	R360_0009	12	2023	-745	
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500948748	7000293028	R360_0009	12	2023	135	
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	Vendor document	3200366734	7000293028	R360_0009	12	2023	-135	
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500948748	7000293028	R360_0009	12	2023	883.56	
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	Vendor document	3200366734	7000293028	R360_0009	12	2023	-883.56	
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050540000	OUT ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500948748	7000293028	R360_0009	12	2023	275.1	
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050540000	OUT ST-AUTO MILEAGE	R360DC0018	Accountancy	Vendor document	3200366734	7000293028	R360_0009	12	2023	-275.1	



**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
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050550000	OUT ST-OTHER TRANS	R360DC0018	Accountancy	TRAVEL	3500948748	7000293028	R360_0009	12	2023	60
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050550000	OUT ST-OTHER TRANS	R360DC0018	Accountancy	Vendor document	3200366734	7000293028	R360_0009	12	2023	-60
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500948748	7000293028	R360_0009	12	2023	745
	6/14/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	Vendor document	3200366734	7000293028	R360_0009	12	2023	-745
	6/19/23	7000059139	JADA MCABEE	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500949622	7000059139	R360_0009	12	2023	150
	6/19/23	7000059139	JADA MCABEE	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500949622	7000059139	R360_0009	12	2023	883.56
	6/19/23	7000059139	JADA MCABEE	31350000	5050540000	OUT ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500949622	7000059139	R360_0009	12	2023	326.19
	6/19/23	7000059139	JADA MCABEE	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500949622	7000059139	R360_0009	12	2023	105
	6/19/23	7000059139	JADA MCABEE	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500949622	7000059139	R360_0009	12	2023	745
	6/20/23	7000059139	JADA MCABEE	31350000	5050010000	IN ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500949848	7000059139	R360_0009	12	2023	35
	6/20/23	7000059139	JADA MCABEE	31350000	5050020000	IN ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500949848	7000059139	R360_0009	12	2023	187.24
	6/20/23	7000059139	JADA MCABEE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500949848	7000059139	R360_0009	12	2023	260.69
	6/21/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500950378	7000293028	R360_0009	12	2023	135
	6/21/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500950378	7000293028	R360_0009	12	2023	883.56
	6/21/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050540000	OUT ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950378	7000293028	R360_0009	12	2023	275.1
	6/21/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500950378	7000293028	R360_0009	12	2023	60
	6/21/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3500950378	7000293028	R360_0009	12	2023	745
	6/23/23	7000059139	JADA MCABEE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950845	7000059139	R360_0009	12	2023	123.14
	6/23/23	7000293026	CHARLES J BROOKS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950830	7000293026	R360_0009	12	2023	15.72
	6/23/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950824	7000293028	R360_0009	12	2023	187.33
	6/23/23	7000293028	CHRISTOPHER S HUGGINS	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500950824	7000293028	R360_0009	12	2023	10
	6/23/23	7000302626	LORA W PREVATTE	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950820	7000302626	R360_0009	12	2023	166.37
	6/23/23	7000302626	LORA W PREVATTE	31350000	5051520000	REPORTABLE MEALS	R360DC0018	Accountancy	TRAVEL	3500950820	7000302626	R360_0009	12	2023	10
	6/23/23	7000306606	DELTREASE HART-ANDERSON	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950821	7000306606	R360_0009	12	2023	11.79
	6/23/23	7000335896	JAYNE D MAAS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3500950848	7000335896	R360_0009	12	2023	106.11
TRAVEL														Sum:	6,731.5
														Sum:	11,469.55



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	6/30/23	12

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	26,264.88	228,998.77	
	501070	OTH PERS SVC			
	5010710000	TEMPORARY POSITIONS		48,350	
	5010720000	PER DIEM	750	2,700	0
	5010730000	OT & SHIFT DIFFERENT		1,588.72	
	5011000000	ONE TIME BONUS-PROV		6,000	
PERS SVC		Sum:	27,014.88	287,637.49	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	5,563.63	56,745.36	
	5130080000	RET-ORP	650.66	7,026.9	
	5130310000	SOCIAL SEC-ST EMPLY	1,951.17	20,728.96	
	5130400000	INS WORKERS COMP		2,240.78	0
	5130500000	INS UNEMPLY COMP		43.34	0
	5130610000	INS HEALTH-ST EMPLY	1,192.06	21,428.52	
	5130670000	INS DENTAL- ST EMPLY	67.4	680.74	
	5130710000	PRE-RET DTH-ST EMP	35.26	373.76	
	5130780000	PRE-RET DTH BEN-ORP	4.12	44.54	
EMPLOYER CONTRIB		Sum:	9,464.3	109,312.9	0

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
CAPITAL EQUIPMENT		Sum:			

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077100	SERVICES- APP SUP		89.19	0
	5020077110	SERVICES- DATA NET		15.96	0
	5020077180	SERVICES- PRINTENT		62.57	0
	5020077210	SERVICES- STORAGE		353.82	0
	5020077222	NCV- VOICENET	347.68	2,298.6	0
	5020120000	CELLULAR PHONE SVCS	162.33	976.02	0
	5021010000	LEGAL SERVICES	206	4,223	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	0
	5021599501	SECURITY CONTRACTS	169.01	971.69	0
CONTRACTUAL SVC		Sum:	885.02	10,014.26	0

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040027000	ST RENT-COPYING EQ	12.1	36.33	0
	5040057000	CONTINGNT RENT - IT	22.31	88.84	0
	5040060000	ST RENT-NON ST BLDG	896.32	5,377.92	0
	5040510000	INSURANCE-STATE		2,137.04	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041827000	LEASE SBITA-PRINCPAL	91.48	540.97	0
	5041837000	LEASE SBITA-INTEREST	5.54	41.06	0
	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
FIXED CHGS AND CONT		Sum:	1,027.75	18,936.39	0

SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES	270.31	877.13	0
	5030030000	PRINTED ITEMS	639.01	701.46	0
	5030067101	PRGM LIC - APP SUPP	452	2,738.27	0
	5030067150	EQUIP&SUPP- MNFRAME			0
	5030067180	EQUIP&SUPP- PRINTENT	676.81	676.81	0
	5030067190	EQUIP&SUPP- INFOSEC		84.79	0
	5030067191	PLM- INFOSEC		353.25	0
	5030067201	PLM- SERVERS		38.82	0
	5030070000	POSTAGE	37.15	5,793.42	0
	5033010000	FOOD SUPPLIES - FOOD		12.94	0
SUPPLY AND MATERIAL		Sum:	2,075.28	11,276.89	0

TRAVEL	505000	TRAVEL			
	5050010000	IN ST-MEALS-NON-REP	35	45	0
	5050020000	IN ST-LODGING	187.24	294.06	0
	5050040000	IN ST-AUTO MILEAGE	871.15	3,444.81	0
	5050041000	HR-IN ST-AUTO MILES	156.21	943.7	0



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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	320	1,135	0
	5050520000	OUT ST-LODGING	2,650.68	9,258.41	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	601.29	632.54	0
	5050541000	HR-OUT ST-AUTO MILES	234.93	477.41	0
	5050550000	OUT ST-OTHER TRANS	0	231.35	0
	5050560000	OUT ST-MISC TR EXPEN	165	723.09	0
	5050570000	TRNG-OUT-ST REG FEE	1,490	7,607	0
	5051520000	REPORTABLE MEALS	20	200	0
	5052010000	TRVL ADVANCE			0
TRAVEL		Sum:	6,731.5	30,012.57	0
		Sum:	47,198.73	467,190.5	0



Cash Report

Board: Accountancy

Updated through: 7/31/23

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
2022	Accountancy	639,343.49	628,710	387,612.14	333,206.81	547,234.54
2023	Accountancy	547,234.54	631,005	467,190.5	366,982.52	344,066.52
2024	Accountancy	344,066.52	4,850	38,540.34	0	310,376.18

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	27,057.45
Employer Contributions	10,498.09
Contractual Service	0
Fixed Charges/Rent	896.32
MA Assets	
Supplies	0
Travel	88.48
Total:	38,540.34

Shared Services Summary

Shared Services Summary	Total
Sum:	

Indirect Expenditure Notes

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



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

Cost Center	Cost Center Text	Fund	Functional Area	Data for Month Ending	Posting Month
R360DC0018	Accountancy	31350000	R360_0009	7/31/23	1

GL Category	Posting date	Vendor #	Vendor Text	Fund	GL	GL Text	Cost Center	Cost Center Text	Doc Type	Doc Number	Long Description	Functional Area	Posting Period	Fiscal Year	Amount	
FIXED CHGS AND CONT	7/17/23	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5040060000	ST RENT-NON ST BLDG	R360DC0018	Accountancy	Invoice - gross	5703822250	#	R360_0009	1	2024	896.32	
FIXED CHGS AND CONT															Sum:	896.32
TRAVEL	7/25/23	30144279	MEREDITH	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3500957551	0030144279	R360_0009	1	2024	10	
	7/25/23	30144279	MEREDITH	31350000	5050520000	OUT ST-LODGING	R360DC0018	Accountancy	TRAVEL	3500957551	0030144279	R360_0009	1	2024	41.6	
	7/25/23	30144279	MEREDITH	31350000	5050531000	HR TRV-OUT ST-AIR	R360DC0018	Accountancy	TRAVEL	3500957551	0030144279	R360_0009	1	2024	26.28	
	7/25/23	30144279	MEREDITH	31350000	5050541000	HR TRV-OUT ST MILE	R360DC0018	Accountancy	TRAVEL	3500957551	0030144279	R360_0009	1	2024	3.02	
	7/25/23	30144279	MEREDITH	31350000	5050550000	OUT ST-OTHER TRANS	R360DC0018	Accountancy	TRAVEL	3500957551	0030144279	R360_0009	1	2024	3.38	
	7/25/23	30144279	MEREDITH	31350000	5050560000	OUT ST-MISC TR EXPEN	R360DC0018	Accountancy	TRAVEL	3500957551	0030144279	R360_0009	1	2024	4.2	
TRAVEL															Sum:	88.48
															Sum:	984.8



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	7/31/23	1

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	27,057.45	27,057.45	
	501070	OTH PERS SVC			
PERS SVC		Sum:	27,057.45	27,057.45	

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	5,966.95	5,966.95	
	5130080000	RET-ORP	732.48	732.48	
	5130310000	SOCIAL SEC-ST EMPLY	1,996.83	1,996.83	
	5130610000	INS HEALTH-ST EMPLY	1,693.84	1,693.84	
	5130670000	INS DENTAL- ST EMPLY	67.4	67.4	
	5130710000	PRE-RET DTH-ST EMP	36.16	36.16	
	5130780000	PRE-RET DTH BEN-ORP	4.43	4.43	
EMPLOYER CONTRIB		Sum:	10,498.09	10,498.09	

CAPITAL EQUIPMENT	506000	CAPITAL EQUIPMENT			
CAPITAL EQUIPMENT		Sum:			

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020120000	CELLULAR PHONE SVCS			1,096.75
	5021599501	SECURITY CONTRACTS			910
CONTRACTUAL SVC		Sum:			2,006.75

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040060000	ST RENT-NON ST BLDG	896.32	896.32	2,688.96
	5041827000	LEASE SBITA-PRINCPAL			559.93
	5041837000	LEASE SBITA-INTEREST			22.1
FIXED CHGS AND CONT		Sum:	896.32	896.32	3,270.99

SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES			19.8
SUPPLY AND MATERIAL		Sum:			19.8



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Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
TRAVEL	505000	TRAVEL			
	5050510000	OUT ST-MEALS-NON-REP	10	10	0
	5050520000	OUT ST-LODGING	41.6	41.6	0
	5050531000	HR-OUT ST-AIR TRANS	26.28	26.28	0
	5050541000	HR-OUT ST-AUTO MILES	3.02	3.02	0
	5050550000	OUT ST-OTHER TRANS	3.38	3.38	0
	5050560000	OUT ST-MISC TR EXPEN	4.2	4.2	0
	5052010000	TRVL ADVANCE			0
TRAVEL		Sum:	88.48	88.48	0
		Sum:	38,540.34	38,540.34	5,297.54



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

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

In This Issue

Election of Officers.....1
New Regulations.....1
Disciplinary Actions1
Calendar of Events2
New CPA Oath Ceremony.....2
New Licensees.....2
How the Board Works2
Women and the Board of Accountancy3
Ethics CPE Requirement.....3
CPA Evolution: Changes to BEC4
Meet the Members of the Board.....4

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.

ELECTION OF OFFICERS

The South Carolina Board of Accountancy elected new officers at its June 22, 2023, meeting. Christopher S. Huggins, CPA, was elected Chair, Dean Kenneth Whitener, CPA, was elected Vice Chair and Dwight C. Summers Jr., CPA, was elected Secretary.



Christopher Huggins

NEW REGULATIONS EFFECTIVE MAY 26, 2023

Please be sure to review and familiarize yourself with the new Board of Accountancy regulations which became effective on May 26, 2023. The regulations were reviewed and revised in accordance with the required regulatory review process and in light of the recent changes to the Accountancy Practice Act, which were effective May 16, 2022. This was a multiyear process, which was organized by the Board, and the Board's Regulation Task Force, which included current members of the Board of Accountancy, former members of the Board of Accountancy, as well as representatives from SCACPA, and the SC Association of Accounting Educators. The Board would like to thank all members of the Task Force for their contributions and participation in this process. You can access the most recent version of the Accountancy Practice Act [here](#) and the new Accountancy Regulations [here](#).

- Self-Study Limitation** – The previous limitation on the number of CPE hours that can be earned via self-study has been removed. Please note that all self-study CPE must be registered under Quality Assurance Services (QAS) of NASBA to qualify for CPE, per Regulation 1-08(B)(1)(b)(2).
- Carryover Limitation** – Per Regulation 1-08(A)(1)(a), in general, licensees who earn more than 40 hours of CPE in a calendar year can carryover up to 20 hours of CPE to the next calendar year. CPA Retired licensees under 40-2-275 can carryover up to 10 hours of CPE to the next calendar year, per 40-2-275(B).
- Daily Limitation** – Per Regulation 1-08(A)(2)(e), the limit on the number of CPE hours that can be earned in a calendar day has increased from 10 hours to 12 hours.
- Annual Ethics Requirement** – CPE that is carried over to the next calendar year cannot be used to satisfy the annual 2-hour ethics requirement. Please note that the annual 2-hour ethics requirement under 40-2-250(C)(6) must be met by CPA Retired licensees, per Regulation 1-13(B).
- Nano- Learning Limitation** – Per Regulation 1-08(B)(1)(c)(3), the limitation on the number of hours that can be earned via Nano-Learning CPE has increased to 4 hours.
- Display of Certificate** – Any licensee whose license is not active for any reason must not publicly display their certificate, per Regulation 1-07. Returning the hard copy of the wall certificate to the Board is no longer necessary.
- CPE Increment** – Per Regulation 1-08(A)(2)(a), after the first hour of CPE has been earned in an activity, additional credit will be counted in increments of one-fifth or 0.2 hours, for each 10 minutes of actual instruction time.

DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential; however, you can access and search all public Board orders [here](#).



BOARD MEMBERS:

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

BOARD STAFF:

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NEW CPA OATH CEREMONY

The Board of Accountancy’s Spring 2023 New CPA Oath Ceremony was held on Thursday, May 25, 2023, as part of SCACPA’s Spring Splash Accounting Conference.

Jada McAbee, CPA, Chair, Board of Accountancy, and Brad Ledford, CPA, SCACPA Chair, led the ceremony. Bob Baldwin, CPA, was the keynote speaker.



CALENDAR OF EVENTS

August 2023	
24	Board Meeting - Room 108 (Lowcountry)
September 2023	
4	Labor Day – CLOSED
October 2023	
25	Board Meeting - Room 105 (Upstate)

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 6/30/2023

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,292
Accounting Firm Out of State	340
Accounting Practitioner	50
Accounting Practitioner Emeritus	3
Certified Public Accountant	6,230
Certified Public Accountant Emeritus	273
Certified Public Accountant Retired	53
Public Accountant	1
Public Accountant Emeritus	1
Total Licensees/Registrations	8,243

RECENTLY LICENSED CPAS – APRIL 2023 TO JUNE 2023

SVETLANA AKINSHIN	DUNCAN, SC	ANGELENA LEFLER	CAMDEN, SC
JAZMINE ANDERSON	TOWNVILLE, SC	MADISON LOCKLEAR	CHARLOTTE, NC
SCOTT ANDRIKIS	SIMPSONVILLE, SC	AARON LOFTUS	SIMPSONVILLE, SC
EUGENE BABINEC	JOHNS ISLAND, SC	JACOB LONDONO	NORTH CHARLESTON, SC
GEORGE BATTEN	BLUFFTON, SC	MORRIS MARSHBURN	ROBESVILLE, NC
KATHRYN BIGLER	CHARLESTON, SC	ANASTASIA MARTIN	SUMMERVILLE, SC
ALEXANDER CLARE	HILTON HEAD, SC	WILLIAM MASTERTON	BLUFFTON, SC
GRANT DAVIS	COLUMBIA, SC	JARED MAY	YORK, SC
SCOTT DELL	FLORENCE, SC	FRANCES O’LEARY	AIKEN, SC
MAUREEN DOWNIE	NEW YORK, NY	DAVID PIERSON, JR	CHARLESTON, SC
KRISTEN EVATT	SENECA, SC	QUINTIN PILE	GREENVILLE, SC
JOHN FISHER, JR	SPARTANBURG, SC	AMY REMINGTON	SPARTANBURG, SC
DEREK FOX	CHARLESTON, SC	DANIEL RUGGIERO	SPARTANBURG, SC
STEVEN FREDERICK	GREENVILLE, SC	MICHAEL SCHWARTZ	TAMPA, FL
HEATHER GODBOLD	GREENVILLE, SC	ANDREW SILER	HUGER, SC
JAMES HARRIS	CHARLESTON, SC	SARA SNYDER	LUGOFF, SC
JOSEPH HENDERSON	MT PLEASANT, SC	STEPHANIE SONNE	GREENVILLE, SC
KATHLEEN HOLSTON	MYRTLE BEACH, SC	ANDREW SUPERSTEIN	HOLLYWOOD, FL
MARK HOUCK, SR	MYRTLE BEACH, SC	KRISTEN TRASK	SUMMERVILLE, SC
JOHN HUDGENS, IV	GREENVILLE, SC	JACLYN VENO	CHARLOTTE, NC
JENNIFER JUDGE	FORT MILL SC	HAYLEY WALKER	EASLEY, SC
GEORGE KARNAZES	CHARLESTON, SC	LAUREN WARE	FORTMILL, SC
CRAIG KUECHENBERG	GREENVILLE, SC	JOHN WAYBRIGHT	PAWLEYS ISLAND, SC
MARY LANPHIER	IRMO, SC	GARY WENZEL	MONROE, MI
ADAM LAW	EMMAUS, PA	JOHN WRIGHT	COLUMBIA, SC
JORDAN LAYTON	PFLUGERVILLE, TX	MU YANG	LEXINGTON, SC
KATHRYN LEE	MT PLEASANT, SC		

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. Please be sure to use the subject line “Request to be added to meeting agenda distribution list”.



WOMEN AND THE BOARD OF ACCOUNTANCY

Currently, over half of the members of the Board of Accountancy are women, including the immediate past Chair, Jada McAbee, CPA, who served as Chair from July 2021 to June 2023. In light of this historic event, Board staff has gathered the historical information below in regards to significant milestones set by women in the history of the South Carolina Board of Accountancy.



From Left to Right: Jada W. McAbee, CPA, Janet M. Pierce, CPA, Walda C. Wildman, CPA, Lora W. Prevatte, CPA, Deltrease Hart-Anderson, AP and Jayne D. Maas, CPA.

AUGUST 1929

Josephine Gealow was the first woman to become a licensed Certified Public Accountant in South Carolina.

FEBRUARY 1970

Louise Burnside was the first woman to become a licensed Public Accountant in South Carolina.

MARCH 1971

Mary Street was the first woman to become a licensed Accounting Practitioner in South Carolina.

NOVEMBER 1979

Donna F. Anderson, CPA Retired, was the first South Carolina exam candidate to win the Elijah Watts Sells Award. She had the highest exam scores in the nation on the November 1979 CPA Exam.

JULY 1994

Anne Ross, CPA Emeritus, was the first woman to serve on the South Carolina Board of Accountancy.

JULY 1999

Anne Ross, CPA Emeritus, was the first woman to serve as Chair of the South Carolina Board of Accountancy.

DECEMBER 2001

Doris Cubitt, CPA, was the first woman to serve as administrator of the South Carolina Board of Accountancy.

SEPTEMBER 2021

Deltrease Hart-Anderson, Accounting Practitioner, was appointed to the Board of Accountancy. She is the first African American licensee to serve on the Board.

Women who have served as Chair of the South Carolina Board of Accountancy



REMINDER – ETHICS CPE REQUIRED EVERY CALENDAR YEAR

The SC Board of Accountancy would like to remind licensees of the Ethics CPE requirements, resulting from passage of [S.812/Act 174](#), a law that made comprehensive changes to the [Accountancy practice act](#), which was effective May 16, 2022.

Licensees must now obtain at least two hours of CPE in ethics each calendar year, as part of the 40 hours of CPE that licensees are required to complete annually. S. C. Code Section 40-2-250(C)(6) provides:

“An annual ethics requirement must be met and included in the documented hours of continuing professional education. No less than two hours of the annual forty hours of continuing professional education must relate to ethics.”

Effective with calendar year 2022, the Board ceased requiring a specific South Carolina ethics course. Licensees may fulfill the annual two-hour requirement with any behavioral or regulatory ethics course(s) that meet(s) the requirements of [Regulation 1-08](#).

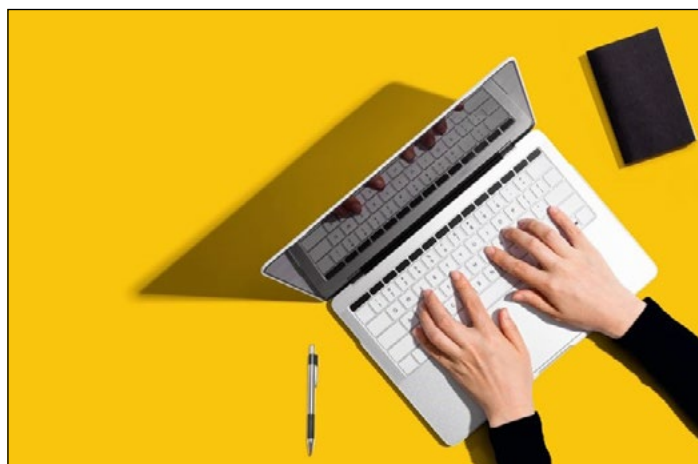


CPA EVOLUTION: CHANGES TO BEC

CPA Evolution is just around the corner. As we get closer to 2024, candidates wishing to take BEC in the latter part of 2023 need to know that the NASBA Gateway system will stop processing Authorizations to Test and Notices to Schedule (NTS) for BEC on November 15, 2023.

If you are a candidate with an application processed by a “CPA Examination Services (CPAES) jurisdiction,” please see the below tentative deadlines for your BEC application:

- First Time Candidates for BEC must apply for their BEC Exam prior to October 1, 2023.
- Re-exam candidates that have already been approved for a prior NTS (any section) must apply for a BEC NTS before November 12, 2023.



Please See the Below 35 “CPAs Jurisdictions”:

Alaska	Florida	Iowa	Michigan	New Hampshire	Oregon	Tennessee
Colorado	Georgia	Kansas	Minnesota	New Jersey	Pennsylvania	Utah
Connecticut	Guam	Louisiana	Missouri	New Mexico	Puerto Rico	Vermont
Delaware	Hawaii	Maine	Montana	New York	Rhode Island	Washington
D.C.	Indiana	Massachusetts	Nebraska	Ohio	South Carolina	Wisconsin

Boards of Accountancy that do not use CPA Examination Services may have slightly different final application deadlines for first-time and re-exam BEC sections. These deadlines are yet to be determined and will be published on NASBA’s website once they become available and shared by each Board of Accountancy.

The last day of testing for all current CPA Exam sections (AUD,

BEC, FAR and REG) is December 15, 2023. No CPA Exam sections may be scheduled from December 16, 2023, through January 9, 2024, to allow for the conversion of IT systems to the 2024 CPA Exam sections. Candidates are encouraged to plan their testing schedules accordingly. AUD, FAR and REG applications can be continually submitted and processed as the same codes will be used for the core sections that will start in 2024, however, the scheduling blackouts do apply.

MEET THE MEMBERS OF THE SOUTH CAROLINA BOARD OF ACCOUNTANCY



From Left to Right: Dwight C. Summers Jr., CPA, Walda C. Wildman, CPA, Jada W. McAbee, CPA, Janet M. Pierce, CPA, Lora W. Prevatte, CPA, Deltrease Hart-Anderson, AP, Jayne D. Maas, CPA, Christopher S. Huggins, CPA, and Robert P. Wood, Esquire.
Not Pictured: Charles J. L. Brooks and Dean Kenneth Whitener, CPA.



FOR IMMEDIATE RELEASE

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AICPA and NASBA to Launch Learning Program Designed to Ease Path to CPA Licensure

Tulane to Pilot Innovative Initiative to Support Completion of the 150-hour Academic Credit Requirement

NEW YORK and NASHVILLE (August 7, 2023) – The American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) will launch an innovative post-graduate program this fall in collaboration with the Tulane School of Professional Advancement (SoPA). The program blends rigorous online learning with on-the-job professional experience for college accounting graduates, offering a less costly and more flexible way to complete the 150-hour course credit requirement to become a licensed CPA.

There has been widespread concern within the CPA profession about a decline both in the volume of accounting graduates and the number of candidates who subsequently go on to take the CPA Exam. The AICPA-NASBA initiative, called the Experience, Learn and Earn (ELE) program, is designed to help resolve some of the financial hurdles to college graduates' pursuit of the CPA license by integrating relevant online study with work experience through a participating accounting firm. Tulane SoPA will pilot the innovative program during the upcoming academic year, with initial classes beginning in January, and there are plans to add other universities in short order. "CPAs perform respected, rewarding work and their lifetime earning potential is substantial," said Susan Coffey, CPA, CGMA, AICPA's CEO of public accounting. "Yet we're all aware of the soaring cost of education and the need for college graduates to pay off student debt and support themselves. The ELE program offers prospective CPA candidates a program that can reduce their cost of education, allow them to earn a paycheck, and advance their careers at the same time."

The ELE program is designed for accounting majors who have completed their bachelor's degree and core accounting classes but possess fewer than the 150 credit hours required for licensure. Here's how the pilot is expected to work:

- Accounting graduates join an ELE-affiliated firm as a paid staff member
- Program participants earn up to 30 university credits through self-study online courses, with firms agreeing to provide time during the week for course work in a balanced, flexible way
- Credit-hour costs are set at highly affordable rates
- Participating firms are expected to provide support and mentoring to help program participants work toward their CPA license

"Lessons from this pilot will be applied to extensions of the program at other universities, with the idea the initiative can grow quickly to meet the demand nationally," said Ken Bishop, president and CEO of NASBA. "The ELE program reinforces the rigor we want reflected in CPA licensure with the needed flexibility and support for today's accounting graduates."

Tulane will offer an initial library of courses in topic areas relevant to a student's career in accounting, as well as those which accounting firms believe will jump-start participating associates' careers. As the program grows, additional courses are expected to be added from other universities, allowing participants and firms the ability to customize integrated "learning and earning" plans.

"We're excited to bring Tulane's expertise to the ELE program and help expand opportunities for students who want a high-quality academic experience that is also flexible," said Suri Duitch, dean of Tulane's School of Professional Advancement.

Firms interested in participating in the pilot can find information at [ExperienceLearnEarn.org](https://www.experiencelearnearn.org). ELE is part of a [package of initiatives](#) the AICPA is pursuing as part of a national strategy to address CPA pipeline issues. It's also an important project for NASBA in support of state boards and the licensure of new CPAs.

About the Association of International Certified Professional Accountants, and AICPA & CIMA

The Association of International Certified Professional Accountants (the Association), representing AICPA & CIMA, advances the global accounting and finance profession through its work on behalf of 698,000 AICPA and CIMA members, students and engaged professionals in 188 countries and territories. Together, we are the worldwide leader on public and management accounting issues through advocacy, support for the CPA license and specialized credentials, professional education and thought leadership. We build trust by empowering our members and engaged professionals with the knowledge and opportunities to be leaders in broadening prosperity for a more inclusive, sustainable and resilient future.

The American Institute of CPAs (AICPA), the world's largest member association representing the CPA profession, 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 also develops and grades the Uniform CPA Examination and builds the pipeline of future talent for the public accounting profession.

The Chartered Institute of Management Accountants (CIMA) is the world's leading and largest professional body of management accountants. CIMA works closely with employers and sponsors leading-edge research, constantly updating its professional qualification and professional experience requirements to ensure it remains the employer's choice when recruiting financially trained business leaders.

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>

About the Tulane School of Professional Advancement

Tulane University School of Professional Advancement (Tulane SoPA) has extended the resources of Tulane University to working adults for more than 130 years. Tulane SoPA offers undergraduate and master's degrees and certificate programs in applied fields including Information Technology, PreK-12 Education, Business & Leadership Studies, Media + Design, Emergency & Security Studies, General Legal Studies, Humanities & Social Sciences, Kinesiology, and Public Administration.

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August 8, 2023

Ken Bishop
President and CEO
National Association of State Boards of Accountancy
50 Fourth Ave. North, Suite 700
Nashville, TN 37219-2417

Dear Mr. Bishop:

As the National Association of State Boards of Accountancy (NASBA) and state boards of accountancy continue to address challenges related to the CPA pipeline the AICPA, and the largest CPA firms in the United States, support the initiative to reinstate credit to CPA Exam candidates for sections successfully earned during 2020-2023 but lost during the COVID-19 pandemic. We understand the NASBA Board of Directors is recommending state boards of accountancy extend lapsed examination credits to encourage CPA candidates to re-enter their career paths to becoming CPAs, and as key stakeholders within the profession, we strongly encourage state boards to grant this extension.

We support the exam reprieve as a logical and practical move that will encourage qualified CPA candidates to continue their professional journey, while maintaining the high standards of rigor required by passing the CPA Exam. By recognizing the unusual challenges of the recent pandemic, we are enabling future CPAs to come back into the pipeline, while still protecting the public.

The firms represented in this letter encourage state boards of accountancy to take the recommended action to grant reprieve to candidates impacted by the pandemic, and you are welcome to share our support with state boards of accountancy across the country. We commend NASBA and state boards of accountancy for addressing the problem of lost credit in a creative manner that benefits both the public and the CPA profession.

Sincerely,

A handwritten signature in black ink, appearing to read "S Coffey". The signature is fluid and cursive, written in a professional style.

Susan S. Coffey, CPA, CGMA
Chief Executive Officer – Public Accounting

Attachment: CPA firms supporting CPA exam COVID reprieve

CPA firms supporting CPA exam COVID reprieve

- AAF CPAs
- Aldrich CPAs + Advisors LLP
- Anchin
- Anders CPAs + Advisors
- Aprio, LLP
- Baker Newman Noyes
- Bennett Thrasher LLP
- BPM LLC
- Carr, Riggs & Ingram, LLC
- CBIZ & MHM
- Cherry Bekaert Advisory LLC
- Cherry Bekaert LLP
- Citrin Cooperman
- Citrin Cooperman Advisory LLC
- Clark Number P.S.
- CliftonLarsonAllen (CLA)
- Cohen & Co
- Cohn Reznick LLP
- Crowe LLP
- Doeren Mayhew
- Eide Bally LLP
- EisnerAmper LLP
- FORVIS
- Frank, Rimerman + Co, LLP
- Haynie & Company
- Hill, Barth & King LLC (HBK CPAs & Consultants)
- HoganTaylor LLP
- Holthouse Carlin & Van Trigt, LLP
- Jackson Thornton & Co., P.C.
- Katz Sapper & Miller LLP
- KLR
- LBMC, PC
- Lutz & Co. PC
- Marcum LLP
- Mauldin & Jenkins, LLC
- Mazars USA LLP
- Miller, Cooper & Co., Ltd.
- Mountjoy Chilton Medley LLP (MCM)

- PBMares LLP
- Pinion
- PKF O'Connor Davies LLP
- Plante Moran
- Rea and Associates, Inc.
- REDW LLC
- Rehmann
- RKL
- RSM US LLP
- RubinBrown LLP
- Sax LLP
- Schellman & Company LLC
- Schneider Downs & Co. Inc
- SingerLewak LLP
- Squire & Co
- The Bonadio Group
- Warren Averett LLC
- Weaver
- Wipfli LLP
- Withum
- Sensiba LLP
- Kemper CPA Group, LLP
- Blue & Co., LLC
- Windes
- Clark Schaefer Hackett
- Berkowitz Pollack Brant
- Moss Adams
- Baker Tilly US, LLP
- Armanino
- MGO
- Kaufman Rossin