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.

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

RECENTLY LICENSED CPAS – APRIL 2023 TO JUNE 2023

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

**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**

- Anne Ross, CPA Emeritus
  - Board Chair
  - 1999 – 2000
- Debra Turner, CPA
  - Board Chair
  - 2004 – 2005
- Tanya Greenlee, CPA
  - Board Chair
  - 2015 – 2017
- Ellen Adkins, CPA
  - Board Chair
  - 2017 – 2019
- Jada McAbee, CPA
  - Board Chair
  - 2021 – 2023

**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”:

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<tr>
<th>Alaska</th>
<th>Florida</th>
<th>Iowa</th>
<th>Michigan</th>
<th>New Hampshire</th>
<th>Oregon</th>
<th>Tennessee</th>
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<td><strong>Colorado</strong></td>
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<td>Minnesota</td>
<td>New Jersey</td>
<td>Pennsylvania</td>
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<td>Louisiana</td>
<td>Missouri</td>
<td>New Mexico</td>
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<td>Rhode Island</td>
<td>Washington</td>
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<td><strong>D.C.</strong></td>
<td>Indiana</td>
<td>Massachusetts</td>
<td>Nebraska</td>
<td>Ohio</td>
<td>South Carolina</td>
<td>Wisconsin</td>
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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


Not Pictured: Charles J. L. Brooks and Dean Kenneth Whitener, CPA.