



**Mailing Address:**

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

**Physical Address:**

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

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

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

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

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

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**UPDATE YOUR CONTACT INFORMATION**

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

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

**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:**

Susanna Sharpe, CPA, Administrator  
[Susanna.Sharpe@llr.sc.gov](mailto:Susanna.Sharpe@llr.sc.gov)  
 Chelsea Buchanan, Program Coordinator  
[Chelsea.Buchanan@llr.sc.gov](mailto:Chelsea.Buchanan@llr.sc.gov)  
 Katherine Greer, Administrative Coordinator  
[Katherine.Greer@llr.sc.gov](mailto:Katherine.Greer@llr.sc.gov)  
 Reena Pandiri, Administrative Assistant  
[Reena.Pandiri@llr.sc.gov](mailto:Reena.Pandiri@llr.sc.gov)  
 Amanda Forsyth, Administrative Assistant  
[Amanda.Forsyth@llr.sc.gov](mailto:Amanda.Forsyth@llr.sc.gov)  
 Jamie Keller, CPA, Investigator  
[Jamie.Keller@llr.sc.gov](mailto:Jamie.Keller@llr.sc.gov)

**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	
27	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
<b>Total Licensees/Registrations</b>	<b>8,243</b>

**RECENTLY LICENSED CPAS – APRIL 2023 TO JUNE 2023**

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

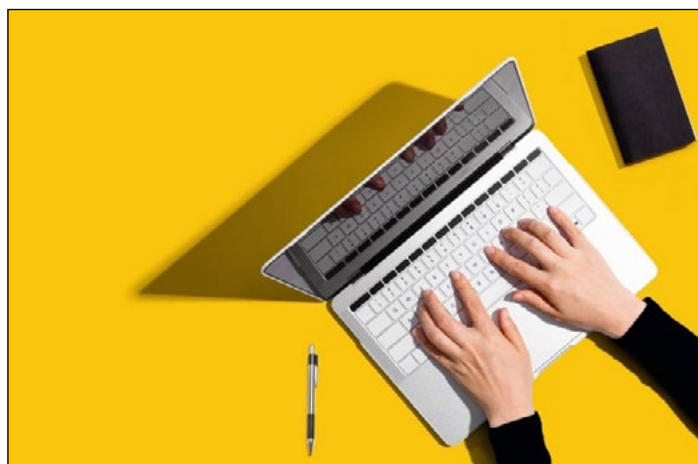


## CPA EVOLUTION: CHANGES TO BEC

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.