



**South Carolina Association of
Certified Public Accountants**

December 15, 2014

The Honorable Nikki Haley
Governor of South Carolina
P. O. Box 12267
Columbia, SC 29211

RE: Vacancy on the SC Board of Accountancy

Dear Governor Haley:

With over 4,000 members, the SC Association of CPAs (SCACPA) represents the depth and breadth of the accounting profession in our great state. The success of the profession relies on having a strong, well-qualified regulating body. To that end, we have a keen interest in ensuring the profession's regulating board is comprised of individuals with the highest level of technical knowledge.

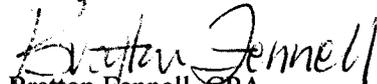
With the recent expiration of Donny Burkett's term on the Board of Accountancy, the Board will lose invaluable knowledge about the core, reserved service that CPAs offer – attestation services. Only CPAs may offer a financial audit which provides the highest level of assurance about whether financial statements are as a whole are free of material misstatements. This assurance is core to business viability. As such, it is essential that the SC Board of Accountancy have members who are well-versed in the audit function, financial reporting functions as well as taxation.

Consequently, as there is currently one expired seat on the Board of Accountancy, we respectfully offer three candidates for your review as you seek to fill this position. Each has been vetted by our organization and we are confident that any of the three would be an effective regulator for the accounting profession. Please find enclosed background information on each of the three candidates.

On behalf of the CPA profession in South Carolina, I thank you for your consideration of these candidates, each whom has demonstrated extensive technical knowledge. Any one of them could assume the important role as a technical expert on the SC Board of Accountancy.

Thank you, in advance, for your consideration.

Sincerely,


J. Bratton Fennell, CPA
SCACPA Board Chairman

Enclosures: Biographical information on three candidates

cc: Mark Crocker, CPA
Richele Taylor, JD
Doris Cubitt, CPA