

Minutes of the South Carolina Board of Accountancy
Thursday, April 28, 2005, at 9:00 A.M. in Meeting Room 108
Synergy Office Park, Kingstree Building, 110 Centerview Drive
Columbia, South Carolina

Debra A. Turner, CPA, Chairman, called the meeting of the South Carolina Board of Accountancy to order at 9:00 a.m. with a quorum present. Other Board members present: Charles L. Talbert, III, CPA, Vice-Chairman; Donald H. Burkett, CPA, Secretary; K. Brodie Brigman, Jr., CPA; Joseph S. Cone, Accounting Practitioner; Robert T. Foster, Public Accountant; and H. McRoy Skipper, Jr, CPA.

Based on advance notice, the absence of Jamison W. Hinds, Esq was excused. One Board Member position is legally vacant at the present time awaiting appointment by the Governor.

Staff members participating during the meeting included: Doris E. Cubitt, Administrator; Sharon Dantzler, Chief Deputy General Counsel; Margery McWhorter, Administrative Assistant and Michael Teague, Administrative Assistant.

The Chairman announced the meeting was being held in accordance with section 30-4-80 of the South Carolina Freedom of Information Act by notice mailed to The State Newspaper, Associated Press, WIS-TV and all other requesting persons, organizations, or news media. In addition, notice was posted on the bulletin board at the main entrance of the Kingstree Building.

A moment of silence was observed after which Donald Burkett led all present in the Pledge of Allegiance to the Flag of Our Country.

1. On motion by Donald Burkett, seconded by Brodie Brigman, and unanimously passed, an agenda was adopted for the meeting.
2. On motion by McRoy Skipper, seconded by Donald Burkett, and unanimously passed, the minutes of the meeting held on Wednesday, January 26, 2005 were approved.
3. Executive Session:
On motion by McRoy Skipper, seconded by Charles Talbert, and unanimously passed, the Board went into executive session to receive legal advice. Upon coming out of executive session on motion by Charles Talbert, seconded by McRoy Skipper, and unanimously passed, the Chairman announced that no vote had been taken
4. Complaint/Investigative Activity: There were no cases for dismissal
5. The hearing scheduled in the matter of Clyde L. Hiers, CPA, Case No. 57-161, for a Motion of Expungement, was continued due to a prior engagement conflict with Mr Heir's attorney. The Chairman granted the continuance until the June 14, 2005 Board Meeting.
6. Executive Session:
On motion by Brodie Brigman, seconded by Robert Foster, and unanimously passed, the Board went into executive session to receive legal advice. Upon

coming out of executive session on motion by McRoy Skipper, seconded by Donald Burkett, and unanimously passed, the Chairman announced that no vote had been taken

7. James Michael Harris appeared before the Board, requesting reinstatement of his license and presenting the circumstances of his revocation. After witnesses testified on behalf of Mr Harris, the Board on motion by Donald Burkett, seconded by Charles Talbert, and unanimously passed, the license of James Michael Harris (CPA Certificate No. 3513) was reinstated subject to the following conditions: Mr Harris must (1) Take and pass the eight hours Ethic Exam given by the North Carolina Board of Accountancy; (2) Will have a three-year probationary period; and (3) Supply the Board a current record of charges or convictions from Ohio indicating that there are no further problems.
8. Information Update:
 - A. There were no remarks by the Chairman.
 - B. There were no advisory opinions.
 - C. There was no legislative update.
 - D. The Administrator's report was received as information and contained the following:
 1. In the report by the administrator on the NASBA Annual Conference for Executive Directors in New Orleans, she stated that the cost of the CPA examination is increasing. She also reported that there is an effort to have the grade results released in a more timely manner
 2. Sharon Dantzler's report on the Legal Conference which was held in conjunction with the Executive Director's conference was received as information
 3. The Fact Sheet to be included with the renewal extension letter was approved by consensus. A copy of both is attached to these minutes.
 4. The Financial Report was received as information.

Action Items:

9. Old business. There was no old business.

10. New Business:

- A. Qualifications for Licensure Committee: On motion by McRoy Skipper, seconded by Chuck Talbert, and unanimously passed, the CPA and Accounting Practitioner Certificates issued January 27, through April 28, 2005, were approved. (Attachments #2, 2a and 2b)
- B. Experience/Education Committee: On motion by K. Brodie Brigman, seconded by McRoy Skipper, and unanimously passed, the Board will not accept courses toward the education requirement to sit for the CPA examination where the courses were renumbered from courses taught at a freshman or sophomore level to show a number at a junior level.
- C. CPE/Renewal Committee: Brodie Brigman asked the Board to review a draft copy of the Continuing Education regulation and to make any recommendations to the Regulation/Legislative committee
- D. Regulation/Legislative Review Committee:
 - 1. On motion by Donald Burkett, seconded by H. McRoy Skipper, and unanimously passed, the Board restated their position that anyone that had been a candidate as of 1/1/04 with or without partial credit would have until 7/22/06 to complete the Exam.
 - 2. The Board will review a copy of the revised LLR Supplemental Practice Act and will discuss it at a later time.
- E. Position Response Committee: McRoy Skipper reported he has summarized several quick polls from NASBA and responses have been sent.
- F. Examination Committee: On motion by Chuck Talbert, seconded by Brodie Brigman, and unanimously passed, the grades for the October/November 2004 testing window were approved as submitted by NASBA.
- G. Character and Fitness Committee: No report
- H. On motion by Donald Burkett, seconded by McRoy Skipper, and unanimously passed, the Firm Registration fee for firms both in and out of state will be \$50 per firm.

Each CPA outside South Carolina, who services SC clients, must complete a Substantial Equivalence application and submit a \$50 fee with the application annually. The CPA's firm must also complete a separate registration application and also submit a \$50 fee with the application annually. Applications and payment must be submitted prior to engagement.

- I. The Chairman thanked Kathy Anderson for all the support she has provided over the last six years as Executive Director of the South Carolina Association of CPAs. Her resignation will be effective July 1, 2005.
- J. Margery McWhorter was recognized by presentation of a resolution recognizing her commitment as a staff member of the Accountancy Board for the last 24 years. She will retire on June 1, 2005.

11. Public Comment: There was no public comment.

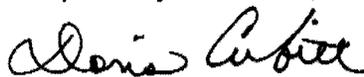
12. The next meeting dates are as follows:

For the year 2005: July – no meeting; Thursday, August 25, Room 108; September – no meeting; Thursday, October 27, Room 108; November – no meeting; Thursday, December 8, Room 108.

Members are to reserve the afternoon before each meeting in the event a hearing is scheduled.

13. The meeting was adjourned at 1:30 pm by the Chairman.

Respectfully submitted,



Doris Cubitt, Administrator

Approved at the June 14, 2005 Board Meeting.



Debra A. Turner, CPA, Chairman



Donald H. Burkett, CPA, Secretary



Mark Sanford
Governor

Adrienne Riggins Youmans
Director

South Carolina
Department of Labor, Licensing and Regulation

Board of Accountancy



110 Centerview Drive
Post Office Box 11329
Columbia, SC 29211-1329
Phone: (803) 896-4770
FAX: (803) 896-4554
www.llr.state.sc.us

April 21, 2005

Re: Public Notice

Pursuant to section 30-4-80 of the Code of Laws of South Carolina, 1976 as amended, notice is hereby given of a public meeting of the South Carolina Board of Accountancy to be held Thursday, April 28, 2005, at 9 a.m., in Room 108. The location of the meeting will be in the Kingstree Building, Synergy Business Park, 110 Centerview Drive, Columbia, South Carolina. Anyone wishing to attend the meeting should appear and be present at 110 Centerview Drive at or before the start of the meeting.

| 2005 | |
|----------------------|-------------|
| May | No Meeting |
| June 14, Tuesday | Room 201-03 |
| July | No Meeting |
| August 25, Thursday | Room 108 |
| September | No Meeting |
| October 27, Thursday | Room 108 |
| November | No Meeting |
| December 8, Thursday | Room 108 |

CERTIFICATES ISSUED
JANUARY 27, 2005 THRU FEBRUARY 28, 2005

| CERTIFICATION: | NUMBER: | FIRST: | MI: | LAST: | ADDRESS: | | | | TYPE: | RECIP STATE |
|-----------------------------|---------|-----------|----------|-------------|-----------------------------|--------------------|----|-----------|-------|-------------|
| Certified Public Accountant | 6955 | Jason | Travis | Bayne | 108 Saddletree Pl | Simpsonville | SC | 29681 | EXAM | |
| Certified Public Accountant | 6956 | Bridget | Rueter | Bushnell | 1370 Wavespray Ct. | Mt Pleasant | SC | 29466 | RECIP | MA |
| Certified Public Accountant | 6957 | Brittney | Gayle | Corvin | 112 Davenport Rd Apt 422 | Simpsonville | SC | 29680-383 | EXAM | |
| Certified Public Accountant | 6958 | Mark | Joseph | Cundari | 106 Lisa Ct. | Wyckoff | NJ | 07481-342 | RECIP | NJ |
| Certified Public Accountant | 6959 | Richard | Benbow | Dull | 1562 N Woodbury Rd | Seneca | SC | 29672 | RECIP | NC |
| Certified Public Accountant | 6960 | Rachel | Boyer | Gibbons | 1 Northfield Lane | Simpsonville | SC | 29681 | EXAM | |
| Certified Public Accountant | 6961 | Jeffrey | Andrew | Gibbs | 1 Coach Ln | Simpsonville | SC | 29681- | EXAM | |
| Certified Public Accountant | 6962 | Heyward | Hydrick | Harden | 20 Tresanton Ct. | Greenville | SC | 29607 | EXAM | |
| Certified Public Accountant | 6963 | Carol | Clements | Hauert | 59 Trotting Hill Ln | Bluffton | SC | 29910 | RECIP | OH |
| Certified Public Accountant | 6964 | Randal | A | Koning | 190 Carondelet Plaza, Ste 1 | St Louis | MO | 63105 | RECIP | MO |
| Certified Public Accountant | 6965 | Elizabeth | Ashley | McDaniel | 34 Keowee Ave. | Greenville | SC | 29605 | EXAM | |
| Certified Public Accountant | 6966 | Randy | P. | Nelson | 39 Winding Way | Andover | NJ | 07821 | RECIP | NJ |
| Certified Public Accountant | 6967 | Shaun | E | Ramsey | 406 Two Gate Ln | Simpsonville | SC | 29680 | EXAM | |
| Certified Public Accountant | 6968 | Loren | J. | Snyder Jr. | 8048 Linda Lake Dr | Charlotte | NC | 28215 | RECIP | NY |
| Certified Public Accountant | 6969 | Cathy | Benner | Tribbett | 318 Crescent Ave | Greenville | SC | 29605-281 | RECIP | NC |
| Certified Public Accountant | 6970 | Susan | M | Van Arsdale | 54 Off Shore | Hilton Head Island | SC | 29928 | RECIP | NJ |
| Certified Public Accountant | 6971 | Joan | Frances | Wilburn | 20 Kimwood Ct. | Aiken | SC | 29803 | EXAM | |
| Certified Public Accountant | 6972 | Judith | E | Wilson | 1106 Hanover Rd | Anderson | SC | 29621 | EXAM | |
| Certified Public Accountant | 6973 | Elizabeth | Fraser | Woodward | 2040 Lillian Dr | Augusta | GA | 30909 | RECIP | GA |

CERTIFICATES ISSUED
MARCH 1, 2005 THRU MARCH 29, 2005

| CERTIFICATION: | NUMBER: | FIRST: | MI: | LAST: | ADDRESS: | | | | TYPE: | RECIP STATE |
|-----------------------------|---------|-----------|---------------|---------------|----------------------------|-----------------|----|-----------|--------|-------------|
| Certified Public Accountant | 6974 | Angela | Smith | Beattie | PO Box 2267 | Gaffney | SC | 29342-226 | EXAM | |
| Certified Public Accountant | 6975 | Kathie | Lynn | Conway | 129 Applewood Dr | Greenville | SC | 29615 | EXAM | |
| Certified Public Accountant | 6976 | Susan | Wylie | Cramer | 919 Maple Str. | Columbia | SC | 29205 | EXAM | |
| Certified Public Accountant | 6977 | Dwayne | L. | Eanes | 346 South Waters Edge Dr. | Winnsboro | SC | 29180 | NC/REC | |
| Certified Public Accountant | 6978 | Jennifer | Susan | Floyd | 1 Huntley Ct. | Simpsonville | SC | 29680 | EXAM | |
| Certified Public Accountant | 6979 | Jamie | Allred | Gerrard | 1634 Providence Rd | Charlotte | NC | 28207 | RECIP | NC |
| Certified Public Accountant | 6980 | Lois | Anne | Gorman | 1755 Richmond Hill Rd | Warsaw | VA | 22572 | EXAM | |
| Certified Public Accountant | 6981 | Amie | Audet | Gregory | 611 Eldredge Ct. | Moore | SC | 29369 | EXAM | |
| Certified Public Accountant | 6982 | Patricia | L. | Hodgson | 100 Holley Ridge Rd | Aiken | SC | 29803 | RECIP | FL |
| Certified Public Accountant | 6983 | Hamilton | Craig | Howard | 3805 Duncan St | Columbia | SC | 29205 | EXAM | |
| Certified Public Accountant | 6984 | Melissa | J. | Johnson | 835 Robert E. Lee Blvd | Charleston | SC | 29412 | EXAM | |
| Certified Public Accountant | 6985 | Meredith | Turner | Little | 12667 Agatite Rd. | Jacksonville | FL | 32258 | EXAM | |
| Certified Public Accountant | 6986 | Marvin | Edward | Millsap | 3009 Trotters Club Way | Summerville | SC | 29483 | RECIP | AZ |
| Certified Public Accountant | 6987 | Benjamin | George | Newton | 1146 N. Shadow Dr | Mt. Pleasant | SC | 29464 | EXAM | |
| Certified Public Accountant | 6988 | Jatin | Jayanti | Patel | P O Box 177 | Port Royal | SC | 29935 | ToC | |
| Certified Public Accountant | 6989 | Salvatore | R. | Peretore, Jr. | 3 Elmwood Drive | Apalachin | NY | 13732 | RECIP | NY |
| Certified Public Accountant | 6990 | Richard | J. | Roth, III | 3 Poulnot Ln. | Charleston | SC | 29401 | EXAM | |
| Certified Public Accountant | 6991 | Teresa | Ann | Schavey | 3112 Hitching Post Ln | Rock Hill | SC | 29732 | EXAM | |
| Certified Public Accountant | 6992 | Elizabeth | Anne | Shaw | 2229 Timberlane Dr | Florence | SC | 29505 | EXAM | |
| Certified Public Accountant | 6993 | Nicole | Kristina | Simmons | 1054 Anna Knapp Blvd., #13 | Mt. Pleasant | SC | 29464 | RECIP | NC |
| Certified Public Accountant | 6994 | Shelley | Lynn Ferguson | Strong | 153 Foresteria Dr | West Palm Beach | FL | 33403 | EXAM | |
| Certified Public Accountant | 6995 | Tanya | T. | Ward - Gupton | 357 Carriage Lake Dr | Little River | SC | 29566 | RECIP | NC |
| Certified Public Accountant | 6996 | Henry | G. | Zigtema | 2620 Flint Creek Dr | Cumming | GA | 30034 | RECIP | GA |

CERTIFICATES ISSUED
MARCH 30, 2005 THRU APRIL 28, 2005

| CERTIFICATION: | NUMBER: | FIRST: | MI: | LAST: | ADDRESS: | | | | TYPE: | RECIP STATE |
|-----------------------------|---------|--------|---------|-----------|---------------------------|-----------------|----|-------|--------|----------------|
| Accounting Practitioner | 574 | David | W. | Croswhite | 815 Morrall Dr. | N. Myrtle Beach | SC | 29582 | EXAM | |
| Certified Public Accountant | 3709 | Dana | Buckles | Peele | 507 Planters Rest Lane | Inman | SC | 29349 | RECIP | NC |
| Certified Public Accountant | 6997 | Claude | McNarl | Bogues | 5315 Oakbrook Dr. | Durham | NC | 27713 | NC/REC | |
| Certified Public Accountant | 6998 | Tyrone | | Brown | 9200 Basil Court, Ste 400 | Largo | MD | 20774 | RECIP | |
| Certified Public Accountant | 6999 | Sherri | L. | Freudiger | 8201 Forest Lake Dr. | Conway | SC | 29526 | NC/REC | NC |
| Certified Public Accountant | 7000 | Cherie | Ninette | Kallio | 231 Autumnview Ct. | West Columbia | SC | 29170 | EXAM | |
| Certified Public Accountant | 7001 | Ryan | Gary | O'Desky | 1332 W Madison St, #2W | Chicago | IL | 60607 | RECIP | IL |

OF CERTIFICATES ISSUED BY MONTH

| MM/YY | CPA LICENSES | EXAM | RECIP | AP |
|---------------------------|-----------------|------------|-----------|-----------|
| 5/05 | 11 | 6 | 5 | 0 |
| 4/05 | 6 | 1 | 5 | 1 |
| 3/05 | 23 | 15 | 8 | 0 |
| 2/05 | 19 | 9 | 10 | 0 |
| 1/05 | 18 | 9 | 9 | 0 |
| 2005 Yearly Totals | 77 | 40 | 37 | 1 |
| 12/04 | 28 | 18 | 10 | 0 |
| 11/04 | 8 | 8 | 7 | 0 |
| 10/04 | 13 | 7 | 6 | 0 |
| 9/04 | 17 | 7 | 10 | 0 |
| 8/04 | 15 | 7 | 8 | 2 |
| 7/04 | 4 | 3 | 1 | 2 |
| 6/04 | 28 | 17 | 11 | 3 |
| 5/04 | 11 | 4 | 7 | 1 |
| 4/04 | 23 | 15 | 8 | 2 |
| 3/04 | 26 | 23 | 3 | 1 |
| 2/04 | 11 | 8 | 3 | 0 |
| 1/04 | 20 | 7 | 13 | 0 |
| 2004 Yearly Totals | 204 | 124 | 87 | 11 |
| 12/03 | 19 | 12 | 7 | 2 |
| 11/03 | 15 | 10 | 5 | 1 |
| 9/03 | 46 | 38 | 8 | 1 |
| 8/03 | 15 | 9 | 6 | 0 |
| 7/03 | 11 | 8 | 3 | 1 |
| 6/03 | 12 | 7 | 5 | 0 |
| 5/03 | 10 | 6 | 4 | 1 |
| 4/03 | 25 | 25 | 0 | 1 |
| 3/03 | 19 | 13 | 6 | 0 |
| 2/03 | 11 | 11 | 0 | 1 |
| 1/03 | 26 | 26 | 0 | 2 |
| 2003 Yearly Totals | 209 | 165 | 44 | 10 |
| 12/02 | 11 | 11 | 0 | 3 |
| 11/02 | 18 | 18 | 0 | 0 |
| 10/02 | 24 | 22 | 2 | 0 |
| 9/02 | 29 | 21 | 8 | 1 |
| 8/02 | 15 | 9 | 6 | 0 |
| 7/02 | 10 | 6 | 4 | 0 |
| 6/02 | 10 | 6 | 4 | 0 |
| 5/02 | 11 | 7 | 4 | 1 |
| 4/02 | 33 | 20 | 13 | 0 |
| 3/02 | 27 | 23 | 4 | 0 |
| 2/02 | 11 | 6 | 5 | 1 |
| 1/02 | 23 | 14 | 19 | 0 |
| 2002 Yearly Totals | 222 | 163 | 69 | 6 |
| | | | | |