

Minutes of the South Carolina Board of Accountancy
Thursday, August 25, 2005, at 9:00 A.M. in Meeting Room 108
Synergy Office Park, Kingstree Building, 110 Centerview Drive
Columbia, South Carolina

Charles L. Talbert, III, CPA, CPA, Chairman, called the meeting of the South Carolina Board of Accountancy to order at 9:05 a.m. with a quorum present. Other Board members present: Donald H. Burkett, CPA, Vice-Chairman, Jamison W. Hinds, Esq., Secretary; K. Brodie Brigman, Jr., CPA, Joseph S. Cone, Accounting Practitioner, H. McRoy Skipper, Jr, CPA, and Debra A. Turner, CPA.

Based on advance notice, the absence of Robert T. Foster, Public Accountant, 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; Michael Teague, Administrative Assistant and Pamela Holmes, Administrative Specialist.

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.

1. On motion by Donald Burkett, seconded by Jamison Hinds, and unanimously passed, an agenda was adopted for the meeting with the following deletions: Hearing against V. Reginald McConnell, Case No. 57-1107 continued due to agreeing to the possibility of getting a signed Consent Agreement; hearings against Glenn Folsom, Case No. 57-1417, R Stephen Crapps, Case No. 57-1268 and Harold W. Jones, Case No. 57-1147 were all continued until the October Board meeting.
2. On motion by Donald Burkett, seconded by Brodie Brigman, and unanimously passed, the minutes of the meeting held on Tuesday, June 14, 2005 were approved.
3. Executive Session:
On motion by Donald Burkett, seconded by Jamison Hinds, and unanimously passed, the Board went into executive session to receive legal advice. Upon coming out of executive session on motion by Donald Burkett, seconded by Debra Turner, and unanimously passed, the Chairman announced that no vote had been taken
4. Complaint/Investigative Activity:
 - A. The Board took action as follows:

1. Phillip Biggar, Case No 2004-14, Accounting Practitioner Certificate No. 534. On motion by Donald Burkett, seconded by Debra Turner, and unanimously passed the consent order was approved as presented. A copy is attached to these minutes and will be made part of the public record. A copy is attached to these minutes.
 2. Susan S. Moore, Case No. 57-887, CPA Certificate No. 2597. On motion by Jamison Hinds, seconded by Donald Burkett, and unanimously passed, the consent order was accepted as presented with the addition of a copy of the AICPA Order attached. Notify Ms Moore of the addition of the AICPA Order and if she does not respond within 30 days of notification then go ahead and issue the order. A copy is attached to these minutes.
- B. The list of new complaints was presented and received as information by the Board. The following cases were approved for dismissal on motion by H. McRoy Skipper, seconded by Donald Burkett, and unanimously passed: Case Nos. 2004-16, 2005-14, 2005-15, and 2005-2301.
5. Information Update:
 - A. Chairman remarks
 1. Communication with committees between Board meetings. As information comes in from different organizations Administrator will forward information to appropriate committee chairs. It will also be placed on the disk for the next meeting.
 2. The Examination & Peer Review committees will meet after today's meeting.
 3. In preparation for the committee meetings to write the new Regulations; the Board staff and Legal Council are asked to draft proposed language for the regulations. The preliminary draft will be provided to the committees to assist in their work on the new regulations.
 4. The Board laptop computer program has too many limitations. It has been proposed that in the future, information will be disseminated in a PDF package that would be more user friendly and provide ease of maneuverability at the meetings.
 - 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. CPAES has inquired about the possibility of posting exam grades to their website. This is a good idea with the stipulation that they would have to be marked as advisory grades and password protected (Decision – Acceptable to be posted with stipulation)
2. LLR wants to image all records and then destroy the originals. (Decision – Since we are the only holder of CPA Exam grades for SC candidates, we are to run both the imaging program and maintain the paper records for several years in order to ensure there is no problems with retrieval of information.)
3. LLR wants an opinion concerning the Board's position on the revisions to the Engine Bill. LLR wants to know if the Board of Accountancy supports the revisions, and if not, why. They also want the associations to give their opinion of the revisions.
4. The Board staff is looking to use email blasts to notify licensees about upcoming changes. The Board asked the staff to work with the Associations to assist in getting information out to licensees.

Action Items:

6. Old business. There was no old business.

7. New Business:

A. Regulation/Legislative Committee: Donald Burkett

The Board members are asked to review the proposed revisions of the Engine Bill and prepare to discuss the issues at the October Board meeting. The members will vote to either agree or disagree with the revisions. Charles Talbert and Donald Burkett are to contact Bob Selman of LLR regarding issues that other Boards have brought to the table concerning the changes.

1. Peer Review: Committee meeting is to follow Board meeting.
2. Report of Education/Experience Committee: No report
3. Report of CPE Committee:
 - a. On motion by Debra Turner, seconded by Donald Burkett, and unanimously passed, the Board granted the request by Martha Alleshouse for a CPE Extension due to illness.

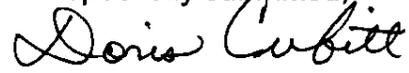
- b. On motion by Debra Turner, seconded by Brodie Brigman, and unanimously passed, the Board granted the request by Carroll Solesbee for a waiver of penalties. Letter to be sent indicating that this is a one-time approval and that no other request would be granted in the future.
 4. Report of Examination/CBT Committee:
 - a. Brodie Brigman indicated that other State Accountancy Boards are looking for another Exam to replace the current CPA Exam. He concluded that nationally we should stay with a standardized exam.
 - b. On motion by Brodie Brigman, seconded by Debra Turner, and unanimously passed, the Board granted the request by Warren Rogers to sit for the CPA Exam.
 5. Other Professional Issues Committee: The Cease and Desist list needs no further approval as it is defined and authorized in statute.
 6. Report of Qualification for Licensure Committee: On motion by Jamison Hinds, seconded by Donald Burkett, and unanimously passed, the CPA and Accounting Practitioner Certificates issued June 15, 2005 through August 25, 2005, were approved. (Attachments 2a and 2b)
 7. Report of Character and Fitness Committee: No Report
- B. The Newsletter needs more work before it can be submitted to the Board for approval. It will be emailed to the Board members for approval
- C. New applications need more modifications and will be sent for approval.
8. Public Comment: There was no public comment.
9. The next meeting dates are as follows:

For the year 2005: 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.

10. The meeting was adjourned at 10:48am by the Chairman.

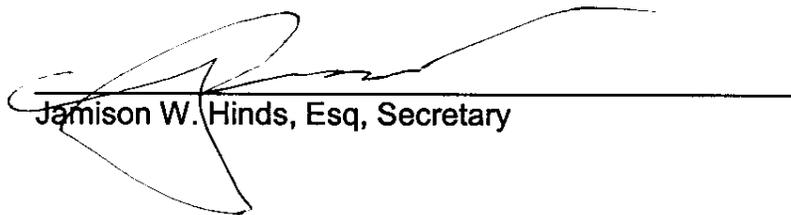
Respectfully submitted,



Doris Cubitt, Administrator

Approved at the 08 26, 2005 Board Meeting.



Charles L. Talbert, III, CPA, Chairman

Jamison W. Hinds, Esq, Secretary