



1st Quarter 2024 Edition



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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.

NASBA CPE AUDIT SERVICE

The South Carolina Board of Accountancy in cooperation with the National Association of State Boards of Accountancy (NASBA) is now offering a continuing professional education (CPE) audit service application for all South Carolina CPAs. The CPE Audit Service is available for your complimentary use to track and store all of your CPE records in one location, review your ongoing compliance with the CPE requirements of the Board as you complete CPE, and submit CPE records and documentation in response to an audit by the Board.

To register your *CPE Audit Service* account, click on the following link or copy/paste it in your browser: <https://cpeauditservice.nasba.org/register>.

After opening the link to the Account Registration page, please provide the Registration Code you received from the Board via email in the online form. If you don't have your Registration Code, you can contact Board Staff at 803-896-4770 or via email at contact.accountancy@llr.sc.gov to request it.

Please make noreply@nasba.org and cpeas_noreply@nasba.org accepted contacts in your corporate e-mail policy or personal e-mail account, as all subsequent communications regarding your account will come from one of these addresses.

Click [here](#) to see instructions to complete the Account Registration process for the CPE Audit Service or choose this link to our [Help Video](#) to view a tutorial on the Account Registration process.

A suite of training videos, along with a full user manual, are available on the Help tab within the platform.

If you are ever selected for an audit, the Board will require you to submit your CPE records and documentation to the Board through your account in the CPE Audit Service. The South Carolina Board has the final authority on the acceptance of individual courses and documentation for CPE credit once they have audited your submitted information and documentation.

For questions about the registration/login process, please contact cpeauditservice@nasba.org.

If you have any questions about your audit status, if selected for audit, or regarding your license, please contact our office at 803-896-4770 or via email at contact.accountancy@llr.sc.gov.

NASBA CPE AUDIT SERVICE WEBINARS

Want to learn more about how to use the CPE Audit Service? Register for an upcoming webinar using one of the links below:

Monday, April 29th 9am EST:
https://nasba.zoom.us/webinar/register/WN_p9PaCSfNT_Gm9zAM-fijAg

Wednesday, May 1st 12pm EST:
https://nasba.zoom.us/webinar/register/WN_M4RgUAa0TOi53cgcYi09Zg

Friday, May 3rd 3pm EST:
https://nasba.zoom.us/webinar/register/WN_r0rNplw2TKOJ_QP-xByCiQ

*Please note that these webinars are for informational purposes and are not eligible for CPE credits.



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CALENDAR OF EVENTS

April 2024	
30	Board Meeting - Upstate Room
May 2024	
10	State Holiday – CLOSED
16	New CPA Oath Ceremony
27	State Holiday - CLOSED
June 2024	
20	Board Meeting - Upstate Room

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 3/31/2024

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,280
Accounting Firm Out of State	320
Accounting Practitioner	45
Accounting Practitioner Emeritus	3
Accounting Practitioner Retired	1
Certified Public Accountant	6,166
Certified Public Accountant Emeritus	286
Certified Public Accountant Retired	155
Public Accountant Emeritus	1
Total Licensees/Registrations	8,257

NEW CPA OATH CEREMONY

The Board of Accountancy's Spring 2024 New CPA Oath Ceremony, and the SCACPA-sponsored lunch, will be held on Thursday, May 16, 2024, at 12:30 p.m. at the Embassy Suites by Hilton Greenville Golf Resort & Conference Center at 670 Verdae Blvd, Greenville, SC 29607. The Oath Ceremony is being held as part of SCACPA's Spring Splash Accounting Conference.

New CPAs will affirm an oath statement and receive their South Carolina CPA certificate from the Board of Accountancy. New CPAs will also receive a CPA lapel pin, courtesy of SCACPA. Recipients are asked to arrive no later than 12:00 p.m. Photo opportunities will be available after the ceremony.

Chris Huggins, CPA, Chair, Board of Accountancy and David Knoble, CPA, SCACPA Chair, will lead the ceremony. Brad Ledford, CPA, SCACPA Immediate Past Chair will be the keynote speaker. All new licensees are encouraged to attend the Oath Ceremony. New licensees who choose not to attend the Oath Ceremony will receive their wall certificates by mail approximately 30 days after the Ceremony.

RECENTLY LICENSED CPAS – OCTOBER 2023 TO MARCH 2024

MICAH AEBISCHER MICHAEL AJJAN CLARENCE ALEXANDER III NYASIA ALSTON LORI AXON LUKAS BELL MORGAN BENNETT KANDICE BLACKWOOD ROBERT BLOORE JACKSON BRADLE CATHERINE BRIDWELL JESSE BROCKWAY MEGAN BRYANT RYAN BURKE COLBY CAIN ANNA CAMERON BLAIRE CAMPBELL RAUL CARDONA STEVEN CARTEE ANDREW CHANEY DAVID CHANG JERRY CHRISTINE JR JAMES CIALFI TAMARA CLEMENTS JOHN COOPER ANDRES COSTA JAMIE COTE ADALBERTO DE LOS SANTOS ANDREA DEAR ANDRIA DEVOE MATTHEW DODSON ANDREW DRAKE JULIA DRAPER MONICA ESLICK DAVID ESTES MICHAEL FLEENOR TYRRELL FORTIER ROBYN FOSTER RACHEL FOWLER MORGAN FRIDAY ROY FRIDAY STEPHEN GARY SR ERIC GIRYLUK RYAN GUGGENMOS RENEE HAAG KAREN HACKENBERG BRIAN HAFEEY JR MARY HAMILTON CHRISTIAN HANNA WILLIAM HARDWICK CHRISTOPHER HARPER JOHN HARTMAN HAROLD HAWLEY CLIFFORD HEFFNER COLEMAN HENNECY NED HIGH MATTHEW HOBERT RAYMOND HOLOHAN THOMAS HORNE JOHN HUTCHESON COLLEEN JENNINGS KIRSTEN JENSEN HAK-JOON JEONG AMITA JOBE PATRICK JOERZ MICHAEL JONES	GREENVILLE, SC LONGS, SC FLORENCE, SC MONCKS CORNER, SC CHARLESTON, SC CHARLESTON, SC WASHINGTON, DC WASHINGTON, DC GREENVILLE, SC AIKEN, SC GREENVILLE, SC SPARTANBURG, SC SPARTANBURG, SC ORANGEBURG, SC GREENVILLE, SC WEST COLUMBIA, SC COLUMBIA, SC GREER, SC GREER, SC MOUNT PLEASANT, SC FORT MILL, SC SIMPSONVILLE, SC MILLEDGEVILLE, GA SUMMERVILLE, SC MURRELLS INLET, SC LEXINGTON, SC EASLEY, SC PAWLEYS ISLAND, SC PIEDMONT, SC SAN DIEGO, CA CONWAY, SC COLUMBIA, SC GREENVILLE, SC GREENVILLE, SC PIEDMONT, SC LEXINGTON, SC HILTON HEAD ISLAND, SC CHARLESTON, SC AWENDAW, SC GREENVILLE, SC CHARLESTON, SC LAUREL, MD MYRTLE BEACH, SC EASLEY, SC ITHACA, NY KERNERSVILLE, NC BALLSTON LAKE, NY BLUFFTON, SC FORT MILL, SC CONWAY, SC MURRELLS INLET, SC MOUNT PLEASANT, SC AWENDAW, SC MYRTLE BEACH, SC GREENVILLE, SC SPARTANBURG, SC SPARTANBURG, SC MYRTLE BEACH, SC COOPERSTOWN, NY ABBEVILLE, SC GREER, SC EASLEY, SC CHAPIN, SC DULUTH, GA CARY, NC SUMMERVILLE, SC MOUNT PLEASANT, SC	CHRISTIAN KASAI JESSICA KELLY KYLE KERSTEN ALEXANDRA KHOURY WENDY KOREYVA ARCHANGE CEDRIC KOUAMOU DANIEL KRESHAK BETSY KREUZ TAYLOR LEWIS LIN LIU GARRETT LLOYD FREDERICK MADERA RYAN MARTER COLT MARTIN KAELA MATTHEWS WILLIAM MCARTHUR HARRY MCKAY II OLIVIA MCKEE JAMES McMILLAN III BRANDON MENDEZ MAGGIE MOREE ERIC OESCH TIMOTHY PACKER LAWRENCE PASQUALINI JANKI PATEL RHONDA PENNY JOANN PLATT NICHOLE POWELL SARAH PRICE VISHAL RAJ JOHN RAYNOR JASON RHOADES STEPHANIE ROA JENNIFER ROBITAILLE PHILIP ROSS WILLIAM RUDOLPH BETTY SCHEID LISA SCHMIDT TYLER SELL KEITH SENGLAUB KELLYN SHAW KATHERINE SHELTON MEGAN SIMARD TYLER SMOTHERS SARAH STAFFORD HUNTER STRICKLAND DEBORAH SUGGS JOHN SUNDIN JR DEREK TABAR TRAN TRAN-GALLIGAN NICHOLAS TRIPOLI DAVID TUCKER III SARAH TUTOR RICHARD UPRIGHT STEPHEN VICKERY CHASE VIEHMAN DOUGLAS VINCENT ALAN WEST LAURA WETHERELL ROBERT WHITTLEY III TAYLOR WILLIAMS STEVEN WILSON JOHN WOODS ANNA WOOTEN DAPHNE ZAGONE	GREENVILLE, SC NORTH CHARLESTON, SC NORTH CHARLESTON, SC MYRTLE BEACH, SC MT PLEASANT, SC GREENVILLE, SC OKATIE, SC NORTH MYRTLE BEACH, SC LEXINGTON, SC GREENVILLE, SC COLUMBIA, SC MIAMI, FL CHARLESTON, SC BELTON, SC SIMPSONVILLE, SC WASHINGTON, DC GREENVILLE, SC GREENVILLE, SC COLUMBIA, SC COLUMBIA, SC GREENVILLE, SC CHARLESTON, SC COLUMBIA, SC GREER, SC RIDGELAND, SC SUMMERVILLE, SC MOUNT AIRY, MD TAYLORS, SC ORANGEBURG, SC GREENVILLE, SC SUMMERVILLE, SC CHARLESTON, SC MYRTLE BEACH, SC SIMPSONVILLE, SC WEST COLUMBIA, SC CHARLESTON, SC GREENVILLE, SC COLUMBIA, SC FORT MILL, SC MOUNT PLEASANT, SC FORT MILL, SC LIBERTY, SC MYRTLE BEACH, SC COLUMBIA, SC CHESNEE, SC GREENVILLE, SC ISLE OF PALMS, SC HARDEEVILLE, SC GREENVILLE, SC MYRTLE BEACH, SC AIKEN, SC HARTSVILLE, SC INDIAN LAND, SC CONWAY, SC COLUMBIA, SC MOUNT PLEASANT, SC GEORGETOWN, SC MYRTLE BEACH, SC SAINT MATTHEWS, SC FORT MILL, SC WEST COLUMBIA, SC EASLEY, SC CAYCE, SC GREENVILLE, SC COLUMBIA, SC
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INNOVATIVE PROGRAM TO EASE ATTAINMENT OF CPA EDUCATION REQUIREMENT GETS OFF TO QUICK START

The Experience, Learn and Earn Program, Developed by AICPA and NASBA, Looks to Recruit More Students for Upcoming Semesters

NASHVILLE, TN and NEW YORK, NY (April 2, 2024) – A pilot program to help accounting graduates earn the required academic credits for CPA licensure is off to a quick start and has earned positive reviews in limited feedback so far from students and the accounting firms that employ them.

Thirty-eight students are currently enrolled in the [Experience, Learn & Earn \(ELE\) program](#), developed by the American Institute of CPAs and the National Association of State Boards of Accountancy (NASBA) as a flexible and affordable way for accounting graduates to complete the CPA licensure requirement of an extra 30 academic credits beyond a typical bachelor's program. Online classes, offered through [Tulane University's School of Professional Advancement](#) (SoPA), began in January.

"No single initiative will solve the profession's talent shortage," said Susan Coffey, CPA, CGMA, AICPA & CIMA's CEO of public accounting. "But the ELE program demonstrates the kind of creativity, collaboration and follow-through we need to remove barriers to a successful and rewarding career in accounting. This is a true partnership of accounting firm innovators, academic leaders and motivated advocates for the profession."

Accounting graduates are recruited into the program by accounting firms (businesses and government entities can also sponsor candidates), which agree to employ them. ELE combines asynchronous online study with early work experience, so accounting graduates can work toward their CPA license while earning a paycheck.

Tulane SoPA currently offers more than a dozen classes through the program, including titles such as "Business Ethics," "Principles of Management," and "Writing in the Workplace." The cost is \$150 per credit hour, with some firms picking up the tab for their employees. More courses are expected to be added in subsequent semesters, particularly as the program expands.

"This partnership holds great promise for both the students and

our institution," said Ilianna Kwaske, interim dean of Tulane SoPA.

"This is a great example of how Tulane SoPA is responsive to industry needs through innovative and engaging online courses we developed that offer content directly applicable to working professionals. We look forward to growing our relationship with AICPA, NASBA and future ELE students."

More than 250 firms of all sizes have expressed interest in the program, which is now open for enrollments for the summer and fall sessions. One of the advantages of the online courses is firms can recruit accounting graduates anywhere. Wipfli, a Top 20 accounting firm, has five candidates – all from different locations nationwide -- in the inaugural ELE cohort.

Maureen Pistone, who heads human resources for Wipfli, said the experiment has been a success so far and the firm is looking to expand its number of enrolled recruits. The firm picks up the entire cost of the program for its participants.

"The feedback from the five has been that they appreciate the flexibility and affordability," Pistone said.

The program is soliciting input from students, firms and educators on potential improvements going forward.

"We plan to continue to fine tune and strengthen the ELE," said NASBA President and CEO Ken Bishop. "The ELE program addresses two important pipeline issues. The cost of the fifth year of college can be a barrier for some potential CPA candidates and the ability for firms to attract, hire and retain new CPA professionals has been challenging, particularly for smaller firms. The early results are promising, and we want to build on that success."

To learn more about ELE, please visit experiencelearnearn.org. The site includes information for students, educators, firms and other organizations that want to sponsor candidates.



2024 TEST ADMINISTRATION SCHEDULE / SCORE RELEASE TIMELINE*

QUARTER	CORE TEST DATES	CORE SCORE REPORTS	DISCIPLINE TEST DATES	DISCIPLINE SCORE REPORTS
24Q1	JAN 10 - MAR 26	JUN 4	JAN 10 - FEB 6	APR 24
24Q2	APR 1 - JUN 25	JUL 31	APR 20 - MAY 19	JUN 28
24Q3	JUL 1 - SEP 25	APPROX NOV 1	JUL 1 - 31	SEP 10
24Q4	OCT 1 - DEC 26	EARLY FEB 2025**	OCT 1 - 31	DEC 10

**All dates are subject to change*

***Could be throughout the 24Q4 window*

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”.

DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential; however, you can access and search all public Board orders [here](#).

FALL 2023 NEW CPA OATH CEREMONY

The Board of Accountancy’s Fall 2023 New CPA Oath Ceremony was held on Thursday, November 16, 2023, as part of SCACPA’s Fall Fest Accounting Conference.

Chris Huggins, CPA, Chair, Board of Accountancy, and David Knoble, CPA, SCACPA Chair, led the ceremony. Coach David Bennett was the keynote speaker.

