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BOARD MEMBER NEWS

The South Carolina Board of Accountancy elected new officers at its June 10, 2021, meeting. Michael R. Putich, CPA, was elected Chair, Jada W. McAbee, CPA, was elected Vice Chair, and Christopher S. Huggins, CPA, was elected Secretary.

UPDATED INFORMATION ON LIVE INSTRUCTION CPE

When the South Carolina State of Emergency expired on June 7, 2021, the Board's authority under the Governor's Emergency Orders to relax regulatory requirements also expired. Upon expiration of the State of Emergency, live CPE instruction required a simultaneous, real-time interaction with a discussion leader or instructor, as required by Reg. 1-08(C)(1)(a)(1). However, in order to provide for an orderly transition, Live Instruction CPE course credit will be given for CPE courses scheduled under the relaxed CPE regulations prior to June 7, 2021, that are presented on or before July 7, 2021.

ETHICS CPE REQUIREMENTS

All licensees must have six (6) hours of qualified ethics CPE that includes two (2) hours in a SC Board of Accountancy-approved South Carolina Rules and Regulations course. These six hours must have been earned from January 1, 2019, through December 31, 2021, which is the current 3-year reporting period for all licensees. You can only count one 2-hour SC Rules and Regulations course per 3-year reporting period.

SC RULES AND REGULATIONS COURSE

You can find the most current list of providers for the SC Rules and Regulations course on the Board website at:

<https://llr.sc.gov/acct/forms/Approved%20SC%20Specific%20Courses.pdf>

NON-CPA OWNERS

Section 40-2-40(C)(7)(b) states that noncertified public accountant owners must complete the same number of hours of continuing professional education as licensed certified public accountants in this State. However, in each three-year period, as established by the Board, six of the hours must be in ethics, and at least two of these hours must be a Board-approved South Carolina Accountancy Rules and Regulations course.

Section 40-2-40(C)(7)(c) states that noncertified public accountant owners who are licensed professionals subject to continuing education requirements applicable to that profession, may complete the required number of continuing professional education hours in courses offered or accepted by organizations or regulatory bodies governing that profession, and also must complete the same number of hours of continuing professional education as licensed certified public accountants in this State.

RESIDENT MANAGER RESPONSIBILITIES

Section 40-2-40(C)(8) states that a certified public accountant firm and its designated resident manager under item (3) are responsible for the following in regard to a noncertified public accountant owner:

- a noncertified public accountant owner shall comply with all applicable accountancy statutes and regulations; and
- a noncertified public accountant owner shall be of good moral character and shall not engage in any conduct that, if committed by a licensee, would constitute a violation of the regulations promulgated by the Board.



BOARD MEMBERS:

Gale K. Bell, Accounting Practitioner
 Charles J. L. Brooks
 Christopher S. Huggins, CPA, Secretary
 Jada W. McAbee, CPA, Vice Chair
 David C. Nichols, Accounting Practitioner
 Michael R. Putich, CPA, Chair
 Dwight C. Summers Jr., CPA
 Dean Kenneth Whitener, CPA
 Walda C. Wildman, CPA
 Robert P. Wood, Esquire

BOARD STAFF:

Susanna Sharpe, CPA
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Courtney Crosby, CPA
 Investigator

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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.

TOTAL LICENSEES AND REGISTRATIONS AS OF 6/30/2021

TYPE OF LICENSE/ REGISTRATION	ACTIVE
Accounting Firm In State	1,310
Accounting Firm Out of State	366
Accounting Practitioner	61
Certified Public Accountant	6,188
Public Accountant	3
Total Licensees/Registrations	7,928

NEW CPA OATH CEREMONY

The New CPA Oath Ceremony is typically held twice a year in May and November; however, due to the pandemic, the Spring 2020, Fall 2020, and Spring 2021 Oath Ceremonies were cancelled. A determination has not yet been made about the Fall 2021 Oath Ceremony. All newly licensed CPAs who would have been eligible to participate in an Oath Ceremony that was cancelled will be invited to the next New CPA Oath Ceremony and will be listed in the program. 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 2020 TO APRIL 2021

The licensees listed below would have received their certificates at the Spring 2021 New CPA Oath Ceremony.

MARIELA ABALLAY	LARRY FISHER	WILLIAM KLECKLEY	CAITLIN RUBIN
CRAWFORD ANDERSON	SARAH FLOYD	ABIGAIL KNAB	JOSEPH SCIORTINO
CHRISTOPHER AYERS	JESSE FRANKS	ANDREW KUHARSKY	ROBERT SCIULLI JR
EDWARD BEHRENS	TONYA FRYE	JAMES LANE III	ANDREA SHELNUTT
JACOB BENITO	GRACE FRYML	CHELSEY LARRABEE	PARVEEN SINGH
LINDSAY BENNETT	DAVID GALLOWAY	EMILY LEGARE	KYLE SLOVICK
ETHAN BENTLEY	EMILY GEORGE	CHRISTOPHER LEWIS	JESSICA SMOAK
MICHAEL BERSANI	RACHEL GERARD	CHRISTOPHER LONG	MADISON SPRENGER
SANDRA BOOHER	PAIGE GERVAIS	HALEY LOUZADER	TESSA STANCELL
DANA BOWMAN	RACHEL GOFF	JEFFREY LUFT	MARCUS STEVENS
JOHN BOYLE	KELLIE GOLD	SHELBY MAJOR	JOHN STEVERSON
TRACEY BREWER	LUCAS GRAVELY	JAMIE MALPHRUS	JAMES STRICKLAND
BENJAMIN BRIGHT	TIFFANY GREENE	DANIEL MANES	KARIS SUTHERLAND
THOMAS BROOKS	GRACE GREGORY	JOHN MARTIN	SAVANNAH SUTTON
ASHLEY BROWN	TONG GU	ROBERT MCLELAND	REBECCA TERRY
ALISON BROWN	BLAKE GUINN	SONILA MERKOURIS	CLIFTON THOMAS II
COLIN BUNKER	ANNE HADLOCK	ROBERT MERLINE	TREVOR THOMPSON
LORA CALDWELL	LAURA HALL	CALEB MILLER	JASON THOMPSON
JENNIFER CARGILL	ALANNA HAMPTON	MARY ELIZABETH MILLER	SUMMER THORN
MARYBETH CASSARO	ASHLEY HARDEE	MATEA MILOJKOVIC	ANDREW TIERNEY
QUETAURUS CERTION	ALEXIS HARMON	AMANDA MITCHELL	COLLEEN TOWNSEND
LAURA CHABOT	SHARON HAUSER	TIMOTHY MONROE JR	CHRISTIAN TRAVERS
ERIC CHASTAIN	MARIANNE HAWKINS	JOHN MOOSE JR	JENNIFER TROSKOSKI
CHRISTIAN CHISENHALL	KIMBERLY HEWITT	DEIMYRELL MORA LOPEZ	POLLIANNE TRUMAN
RONALD COLLINS	JAMES HICKS	JOHN MOYERS	IAN TURNER
MATTHEW COONEY	BENJAMIN HILLEBRAND	DONALD MULLEN	SELA VAUGHAN
ROBYN CORNETT	ELIZABETH HOCK	MARLA NASRAH	MEAGAN VINCENT
SHANNON COX	THOMAS HODGES	JOHN NESSER	SURAJ VYTILA
MATTHEW CRAVEN	JOANNA HOILES	CLAIRE NEUVILLE	ELIZABETH WADSWORTH
ABIGAIL CRUICE	TYLER HOLLAND	DALTON NEWBOLD	ADDIE WARREN
DELTON CUNNINGHAM	JACK HOWELL	RYNE OLIVER	RACHEL WARTON-EYERS
KEELY DEMARINO	KELLY HUGHLET	CATHERINE OLSEN	TYLER WATSON
ASHLEY DEVASIA	CHARLES JACKSON JR	WILLIAM OXFORD	TIMOTHY WEEKS
ALLISON DILLOIAN	MIKALAH JENSEN	ARTHUR PARADISE JR	CAROLINE WELLING
RICHTINA DIMICELI	CHRISTOPHER JOHNSON	STEVEN PEGOLO	TAYLOR WILK
RUFUS DOLLAR	JUSTIN JOHNSON	RAUL PEREZ III	DANIEL WILLIAMS
MCKENZIE ELLER	AYANO JONES	CYNTHIA POWELL	JONATHAN WILSON
KALEY ELMORE	GABRIELLE JONES	LUKE RACINE	MAGEN WOOD
EMILY ELMORE	KEIRSTIN KAIN	CHRISTOPHER RAWLINGS	YAQI YU
DAVID ENZASTIGA	SAMUEL KAUFMAN	ERIN RESS	DEBORAH ZABROCKI
DANA ESPINOSA	BARRY KAYE	KAREN ROCHE	EDWARD ZIMMER
ROBERT FERIRA	MARYLEA KIBILKO	MADLINE ROGERS	

DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential, however, you can access and search all public Board orders at: <https://eservice.llr.sc.gov/PublicOrdersWeb/?divisionId=15>



CURRICULUM DEVELOPED FOR ACCOUNTING PROGRAMS IN ADVANCE OF CPA LICENSURE MODEL CHANGES COMING IN 2024

NEW YORK, NASHVILLE (June 15, 2021) – The American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) today released the CPA Evolution Model Curriculum. The new Curriculum is the next step in the CPA Evolution initiative, a joint AICPA/NASBA initiative that is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the accounting profession requires.

The Curriculum was developed by the CPA Evolution Model Curriculum Task Forces, a group of more than 40 volunteers from across the profession, including faculty from small colleges to large universities, CPAs in public practice as well as business and industry, and representatives from State Boards of Accountancy. The Curriculum reflects the skills newly licensed CPAs need in the current practice environment and serves as a model of how an accounting program could transition to prepare CPA candidates for the Core + Disciplines CPA Exam structure that will test those skills starting in 2024.

“A skill set that includes a deep understanding of new and emerging technologies is essential for CPAs entering the profession. We heard from accounting faculty that they want insight into how to begin transitioning their programs to teach these skills and better prepare students for the coming Core + Disciplines CPA Exam structure,” said Sue Coffey, CPA, CGMA, CEO of Public Accounting – American Institute of CPAs. “We’re excited to share the work of our Task Forces and help faculty prepare a strong pipeline of future CPAs who will continue to meet the changing needs of U.S. capital markets.”

The Curriculum release follows a recent AICPA and NASBA study highlighting gaps between existing accounting curriculum and topics tested under the new CPA Exam. That report found mixed results for educational coverage of new and emerging technology topics across accounting programs nationwide. The launch of the Curriculum is timely as rising college sophomores enrolled in accounting programs today will be among the first to take the updated version of the CPA Exam when it launches in 2024.

“The CPA Evolution Model Curriculum is a valuable resource tool for the academic community by providing examples of how to address any gaps between what is currently taught by accounting programs today and the skills and competencies expected of CPAs by their clients in a technology-driven environment,” said Dan Dustin, CPA, NASBA Vice President of State Board Relations. “The Curriculum includes an array of accounting content including traditional accounting content of financial/managerial accounting, audit, and tax, but it also includes content in the increasingly important technology-related areas of accounting data analytics, digital acumen and IT governance and controls,” he continued.

CPA Evolution Model Curriculum Design and Goals

The Curriculum is intended to provide an accounting student with the skills and competencies required of a newly licensed CPA to meet the needs of the marketplace and protect the public interest. As such, it is focused on a college accounting curriculum that is relevant to preparing future CPAs.

The Curriculum is comprised of two main components:

- Detailed content suggestions with modules, topics and learning objectives. This component covers the content necessary for all future CPAs (the Core), as well as the three separate Disciplines (Business Analysis and Reporting, Information Systems and Control, Tax Compliance and Planning).
- Examples of course structuring.

Based on feedback from faculty on the Task Forces, the Curriculum suggests courses where the content may be taught as well as time estimates for instruction on each topic.

The Curriculum presumes that students will complete pre-requisite coursework in principles of financial accounting, principles of managerial accounting and relevant business courses such as economics, finance, and business law. It does not specify whether content should be covered at an undergraduate or graduate level, as this will differ based on each individual accounting program.

When reviewing recommendations appearing in the Curriculum, each accounting program should consider their unique circumstances, including their strategic objectives and the needs of employers hiring their graduates.

Resources for Faculty and College Accounting Programs

To inform college accounting professors, academics and other key stakeholders, the Curriculum is being presented in detail today and tomorrow by members of the CPA Evolution Model Curriculum Task Forces at a [launch event](#) co-hosted with the American Accounting Association with more than 2,000 accounting faculty and other stakeholders registered.

The Curriculum is one of several resources the AICPA and NASBA offer to help educators address emerging issues and technologies in the profession and better align education with practice.

AICPA has developed resources to help collegiate accounting programs enhance their curricula as the profession transitions under the CPA Evolution licensure model. [The Academic Resource Hub](#) offers case studies, assignments, readings and webinars to help accounting educators ensure students are prepared to meet the needs of the marketplace.

The [Faculty Hour webcast series](#) will provide CPA Evolution status updates and discussions on how to integrate data analytics, systems and technology-related subject matter, and other emerging topics relevant to the CPA profession into accounting curricula.

NASBA continues to provide Boards of Accountancy, and the academic communities within their states, ongoing support through informational videos and webinars as they update their statutes and regulations to adopt the CPA Evolution Model.

Updated frequently asked questions (FAQs) on the CPA Evolution Model Curriculum are available on [ThisWayToCPA](#) and additional information on the Core + Disciplines Exam structure is available in [this blog post](#).

See Full Media Announcement: [AICPA and NASBA Release CPA Evolution Model Curriculum](#)



RAFFLES

The following information is provided at the request of the office of the SC Secretary of State, Mark Hammond.

Raffles are governed by the Nonprofit Raffles for Charitable Purposes Act found in [S.C. Code of Laws Title 33, Chapter 57](#). Only qualified nonprofit organizations as defined in [§33-57-120\(A\)](#) are eligible to conduct raffles. Unless specifically excluded from registration under the [Solicitation of Charitable Funds Act](#), an organization that wishes to conduct raffles must be registered with the Secretary of State's Division of Public Charities.

Generally, in order to conduct a raffle, a nonprofit organization must file an [annual raffle registration form \(PDF\)](#) with the Division of Public Charities. Registered organizations are also required to file an [annual raffle financial report \(PDF\)](#).

However, if an organization only conducts "exempt" raffles, it is not required to file a raffle registration or annual raffle financial report. ["Exempt" raffles are different from "nonexempt" raffles \(PDF\)](#) in terms of prize limits, raffle participants, and frequency of raffle events.

Recently, South Carolina Secretary of State Mark Hammond hosted a [Nonprofit Raffles Virtual Seminar](#). This seminar covered the legal requirements for holding nonprofit raffles in South Carolina, as well as the filing of raffle registrations and financial reports using the online filing portal for the Public Charities Division. We have also provided this information in a [downloadable \(PDF\)](#) and printable format that follows along with this video.

Non-compliance with the Nonprofit Raffles for Charitable Purposes Act, including but not limited to failure to submit all forms and documents in a timely manner, will result in the assessment of administrative fines as well as criminal prosecution. The Secretary of State may, upon his own motion or the complaint of any person, investigate persons and organizations that violate South Carolina law governing raffles.

For information on the legal requirements of nonprofit raffles in South Carolina, please see our Nonprofit Raffles Brochure.

If you would like to file a complaint about a nonprofit raffle, please submit the Charitable Solicitation Complaint Form or contact the Secretary of State's Investigations Division at investigations@sos.sc.gov or (803) 734-1790.



All documents and correspondence should be mailed to:

SC Secretary of State's Office
Attn: Charities Division
1205 Pendleton Street, Suite 525
Columbia, SC 29201
charities@sos.sc.gov

Telephone inquiries may be directed to (803) 734-1790

CALENDAR OF EVENTS

August 2021	
19	Board Meeting - Virtual 10:00 am
September 2021	
6	Labor Day - Closed

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.



Starting June 7, 2021, Prometric will reinstate biometrics procedures for the CPA Exam, specifically fingerprint and ID scans, in all test centers.

This decision is based on an updated review of Prometric test center safety protocols with Johns Hopkins University, and its confirmation that the CDC and other world health organizations are now less concerned about the spread of infection through touch points on hard surfaces, especially when mask-wearing and social distancing are also observed.

Out of an abundance of caution, all test takers will be required to use hand sanitizer before using any fingerprint scanners, and Prometric staff will wipe down devices with cleaner after

each use to help reduce any risk of transmission. Additionally, to help ensure social distancing is still maintained, test center staff have been trained on how to assist test takers in using fingerprint scanners and ID scan from an appropriate distance.

Image capture will be completed from the same position. While maintaining social distancing, masks will need to be lowered or removed momentarily for this process by clasping the sides or strap of the mask to remove briefly, and then reaffixing in same manner.

We invite each candidate to review the latest Prometric Test Center Policies, prior to testing. If you have any additional concerns, please email us at cpaexam@nasba.org.

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", to ensure your request is processed timely.