

Minutes
South Carolina Perpetual Care Cemetery Board
Conference Call
2:00 p.m., **September 7, 2006**
Synergy Business Park
110 Centerview Drive, Kingstree Building, Room 306
Columbia, South Carolina

Mr. Russ, Chairman, called the meeting to order at 2:10 p.m.

Board members participating in the conference call included: J. W. Russ, of Conway; W. Russel Floyd, Jr., of Spartanburg; Roger Finch, of Honea Path; Andrew Cone, of Pickens; John E. Bartus, of Mauldin and Thomas Johnson of Charleston.

Board members granted an excused absence for Rick Riggins, of Lancaster.

Due to mechanical problems Thomas Johnson of Charleston was unable to participate in the conference call.

Staff members participating included: Wendi Elrod, Administrative Specialist; Randall L. Bryant, Assistant Deputy Director; Robin Wilkes, CPA; Doris Cubitt, Accountancy Administrator; Barbara Foster, Assistance Supervisor and Rick Wilson, General Counsel.

Conference Call Called to Order – Public notice of this conference call was properly posted at the S. C. Perpetual Care Cemetery Board office, Synergy Business Park, Kingstree Building, provided to all requesting persons, organizations, and news media in compliance with Section 30-4-80 of the South Carolina Freedom of Information Act. A quorum is present.

1. Safe Harbor Statement – Richard Wilson, LLR Attorney

Mr. Wilson stated that this is the essential point of the Safe Harbor Statement even though it still needs to be placed in the format that will be filed with the State Registrars Office.

The changes are as follows:

1. *On paragraph 3, line 1, “of” needs to be replaced with “or”, so it should read “The CPA or PA should follow”.*

Motion

Mr. Floyd made a motion for the Safe Harbor Statement be accepted with the change; seconded by Mr. Cone and unanimously carried.

2. Agreed Upon Procedures – discussion, final approval – Robin Wilkes, CPA

Motion

Mr. Floyd made a motion that the Agreed Upon Procedures be accepted; seconded by Mr. Bartus and unanimously carried.

3. Care and Maintenance Trust Fund Instruction Sheet – Robin Wilkes, CPA

4. Care and Maintenance Trust Fund Form – Robin Wilkes, CPA

Mr. Russ pointed out that line 10 on the Care and Maintenance Trust Fund form needs to be explained on the instruction sheet as to the “gains and losses”. Mr. Wilkes instructed the Board that he would make to appropriate changes to the instruction sheet and add the instruction sheet to the back of the Care and Maintenance Trust Fund.

Motion

Mr. Cone made a motion that the Care and Maintenance Trust Fund Instruction Sheet and Form be approved with the changes; seconded by Mr. Floyd and unanimously carried.

5. Merchandise Account Instruction Sheet – Robin Wilkes, CPA

6. Merchandise Account Form – Robin Wilkes, CPA

Mr. Wilkes asked if the Merchandise Account can have gains and losses similar to the Care and Maintenance Fund. Mr. Floyd stated that yes.

Motion

Mr. Cone made a motion that the Care and Maintenance Trust Fund Instruction Sheet and Form be approved with the changes; seconded by Mr. Floyd and unanimously carried.

Motion

Mr. Floyd made a motion that upon review of the information provided by each cemetery for the Perpetual Care Trust or the Merchandise Account reviewed by the IRC that if any questions arise that may indicate a violation of the Practice Act the Board delegates to the Staff Administrator the authority to request an examination of the accounts as appropriate, seconded by Mr. Bartus and the motion carried unanimously.

Adjournment

There being no further business to be discussed at this time, Mr. Floyd made a motion that the meeting be adjourned at 3:10 pm, seconded by Mr. Finch.