

**THE VIRGINIA BOARD OF ACCOUNTANCY**

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The Virginia Board of Accountancy (VBOA) met on Tuesday, April 26, 2011, in Board Room 3 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBERS PRESENT:** Tyrone E. Dickerson, CPA, Chairman  
Lawrence D. Samuel, CPA, Vice Chairman  
O. Whitfield Broome, Ph.D., CPA, Immediate Past Chairman  
Stephen D. Holton, CPA  
Andrea M. Kilmer, CPA, CFF

**MEMBERS ABSENT:** Regina P. Brayboy, MPA, MBA  
Dian T. Calderone, MTX, CPA

**STAFF PRESENT:** Wade A. Jewell, Executive Director  
Dreana L. Gilliam, Board Administrator  
Chantal Scifres, Deputy Director  
Jean Grant, Enforcement Manager  
Lisa J. Carson, Communications & Training Director  
Joshua Leif, Senior Assistant Attorney General

**PRESENT FOR A PORTION OF THE MEETING:** Mary Charity, Licensing & Examinations Manager  
Stephanie Peters, CAE, CEO, Virginia Society of Certified Public Accountants  
Maureen Dingus, Executive Vice President, Virginia Society of Certified Public Accountants  
Emily Walker, Government Affairs Director, Virginia Society of Certified Public Accountants  
John Wilroy  
Harry Tun  
Daniel K. Dorsey  
Mike Gallini, Systems Analyst, Department of Health Professions

**CALL TO ORDER**

Chairman Dickerson called the meeting to order at 10:03 a.m.

**SECURITY BRIEFING**

Ms. Gilliam provided the emergency evacuation procedures.

**DETERMINATION OF QUORUM/APPROVAL OF AGENDA**

After the declaration of a quorum, upon a motion by Mr. Dickerson and duly seconded, the members voted unanimously to approve the April 26, 2011 agenda. The members voting “**AYE**” were Dr. Broome, Mr. Dickerson, Mr. Holton, Ms. Kilmer, and Mr. Samuel.

## **APPROVAL OF MEETING MINUTES**

Upon a motion by Dr. Broome and duly seconded, the members voted unanimously to approve the January 20, 2011 meeting minutes.

## **PUBLIC COMMENT**

Members of the public were in attendance and introduced themselves.

Ms. Peters stated the most recent General Assembly (GA) session was successful and the outcome positive. The VSCPA took action on 20 legislative bills that could potentially affect Virginia Certified Public Accountants (CPA).

## **BOARD MEMBER/COMMITTEE UPDATES**

Mr. Samuel, as Board liaison of the Peer Review Oversight Committee (PROC), provided a summary of the PROC's initial meeting. The next meeting is scheduled for June 8 and the goal is to develop a formal plan including the necessary oversight action steps. The PROC will coordinate with the VSCPA throughout the remainder of the year and report to the full board by year-end.

Mr. Samuel also led the discussion regarding the AICPA Board of Examiners (BOE), the State Board Committee of the BOE and the successful release of CBTe.

Mr. Samuel reported orientation for the AICPA BOE required the members to experience the exam process. Members of the BOE were taken to a Prometric site, fingerprinted, advised of the rules, and given the opportunity to sit for a portion of the BEC section of the exam. He stated that the process is extremely secure and that the VBOA members should be comfortable with the current security measures.

Mr. Samuel provided an update regarding the successful launch of CBTe. The next stage included setting new scoring levels to ensure that the new results were reasonable in comparison to historical results. First quarter scores have been approved by the BOE. The goal of CBTe is to improve the exam and achieve a more timely release of scores. The BOE will continue to monitor results over the coming months.

Dr. Broome reported that the standard setting process is extensive and this is how the cut scores are determined. In addition, beginning with the fourth quarter testing window scores are expected to be released more quickly.

Mr. Samuel led the discussion regarding the International administration of the exam. August is the expected implementation date in selected countries (Japan, Kuwait, Lebanon, Bahrain, and the United Arab Emirates).

Mr. Samuel will attend the NASBA State Board Committee's Regional Forum on May 4. He will also chair the Chicago meeting and will attend the BOE meeting on May 13 – 14.

Mr. Holton, as chair of the Regulatory/Legislative Committee, provided a summary of the March 30 meeting with Deputy Secretary of Commerce & Trade, Carrie Cantrell. Chairman Dickerson, Mr. Holton, and Mr. Jewell met with Ms. Cantrell to discuss the Administration's concerns regarding the fee proposal. Mr. Holton reminded everyone that the regulatory process is lengthy. To address the Administration's concerns, he is currently preparing additional documentation to support the proposed fee increase.

## WEBSITE PRESENTATION

Mr. Jewell led the discussion regarding the website revision project. He advised that this was a thirteen-month project and he thanked all of the VBOA staff for providing input, Lisa Carson for her added value to the website presentation and content, and Mr. Samuel for his contribution. In addition, he stated that DHP did an incredible job and especially wanted to thank Mike Gallini and Biljana Culibrk for a job well done. Following the presentation of the website redesign, Mr. Gallini's hard work and dedication to the project was acknowledged by VBOA members. Mr. Jewell presented a short "on-line" tour of the new website.

Ms. Charity, Licensing and Examinations Manager reported that since the Phase I launch of the website redesign the number of phone calls has decreased. BOA email inquiries have decreased slightly and the staff has received overall positive feedback regarding the redesign.

Ms. Carson specifically reported on positive feedback received from one of our exam candidates. She also gave a summary of the overall feedback to date.

Mr. Jewell advised the members that exam candidates, education liaisons, select educators and the VBOA's Communications Committee had all been notified regarding the new website. Licensees will be notified during the 1<sup>st</sup> week in May, following tax season.

Mr. Jewell also advised the members that there are still a few outstanding Phase I issues. He plans to incorporate social media, a newsletter, Board policies, and disciplinary actions into the website. Phase II will begin soon. Mr. Jewell will meet with staff and DHP in May to discuss modifications to the database applications for exam candidates, licensee applicants, and licensees. These changes will focus on improving the ease of use of the application processes and increased functionality.

## BEGIN CLOSED MEETING

Upon a motion by Dr. Broome, and duly seconded, the members approved by unanimous vote that the meeting be recessed and the VBOA immediately reconvene in closed meeting to consult with legal counsel on issues relating to possible litigation, a matter lawfully exempted from open meeting requirements within the jurisdiction of the VBOA as permitted by § 2.2-3711.A.7 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of the topic: Jean Grant, Enforcement Manager, Joshua Lief, Senior Assistant Attorney General, and Wade A. Jewell, Executive Director.

The members voting "AYE" were Mr. Dickerson, Mr. Samuel, Ms. Kilmer, Mr. Holton, and Dr. Broome.

## END CLOSED MEETING

Upon a motion by Dr. Broome, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in open public meeting.

WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully

exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

**CALL FOR VOTE:**

Dian T. Calderone, MTX, CPA – ABSENT

O. Whitfield Broome, Ph.D., CPA – Aye

Lawrence D. Samuel, CPA – Aye

Tyrone E. Dickerson, CPA – Aye

Stephen D. Holton, CPA – Aye

Regina P. Brayboy, MPA, MBA – ABSENT

Andrea M. Kilmer, CPA, CFF – Aye

**VOTE**

AYES: Five (5)

NAYS: None.

No actions were taken as a result of the closed meeting.

**RECESS FOR BOARD LUNCH**

**RECONVENE**

**EXECUTIVE DIRECTORS REPORT**

Mr. Jewell presented general updates regarding the VBOA.

- Mr. Jewell advised the members that the internet browser issue continues and the previously scheduled January meeting with Systems Automation (SA) representatives was cancelled. Per SA, decisions made by former VBOA management, including Java Script issues, are what is preventing non-Internet Explorer users from accessing the VBOA database functions. Mr. Jewell will continue to pressure SA on this issue. Deputy Director, Ms. Scifres will attend the SA Annual Users Conference in May.
- Mr. Jewell reported that when viewed via Firefox, the appearance of the CPE page in the new website is distorted. Dr. Broome reported the same issue. Mr. Jewell will consult with DHP to determine a resolution.
- Mr. Jewell attended NASBA's Executive Directors conference March 6-9 in San Diego, California. He reported the conference provides the opportunity for networking and sharing information with other Executive Directors. Highlights from the meeting included but were not limited to fee increases, independence, a public version of the Accountancy Licensing Database (ALD), enforcement, and the AICPA's opposition to the 120 hours to sit for the exam. NASBA has developed an Enforcement Practices Manual that will be released to Executive Directors in the near future. Mr. Jewell was advised that the NASBA manual will be modeled after the VBOA Adjudication Manual.

Mr. Jewell advised the members that Ken Bishop would succeed David Costello at NASBA. Under his leadership, Mr. Bishop plans for NASBA to return to its roots and focus on the state boards. In addition, Mr. Bishop acknowledged the concerns of appointing a non-CPA as President/COO.

Mr. Jewell advised the members that Noel Allen, NASBA Legal Counsel reported on UAA and SAS 70 modifications becoming effective June 2011. In addition, Miley W. (Bucky) Glover, CPA, and Middle Atlantic Regional Director encouraged the states to review the Washington Board of Accountancy's report on Board Independence.

- Mr. Jewell reported that the VBOA received a clean audit from the APA for the second year in a row.
- Mr. Jewell introduced Deputy Director Chantal Scifres and advised the members that she will be taking over preparation of the VBOA annual financial statements, among many other duties.
- Mr. Jewell and Mr. Samuel will be attending the VSCPA Board of Directors meeting and Inauguration on April 28.

Mr. Jewell provided copies of the March Financial and Board Reports. He provided an overview of the UAA Exposure Draft on firm names. While comments regarding the draft are due by June 1, members of the VBOA have no comment at this time. In addition, he advised the members that NASBA is currently soliciting committee interest. The form submission deadline is May 9. Chairman Dickerson, Dr. Broome, and Mr. Jewell each expressed interest and will submit the required forms by the deadline. Mr. Jewell also informed the members that nominations for NASBA Regional Directors, Directors-At-Large, and annual Awards are due by May 27 and June 30, respectively.

The following topics of discussion were deferred to the annual Planning Meeting; International Exam and ALD access for the public. Mr. Jewell and Mr. Samuel will attend the NASBA Eastern Regional Meeting in June. Ms. Kilmer will also attend, schedule permitting. As a new Board member, Ms. Kilmer is eligible for a NASBA scholarship to attend.

#### **BEGIN CLOSED MEETING**

Upon a motion by Dr. Broome, and duly seconded, the members approved by unanimous vote that the meeting be recessed and the VBOA immediately reconvene in a closed meeting to discuss and consider a disciplinary matter lawfully exempted from open meeting requirements within the jurisdiction of the VBOA as permitted by § 2.2-3711.A.27 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of the topic: Jean Grant, Enforcement Manager, Wade A. Jewell, Executive Director, Lisa J. Carson, Communications and Training Director, Chantal K. Scifres, Deputy Director, and Joshua Leif, Senior Assistant Attorney General.

The members voting "AYE" were Mr. Dickerson, Mr. Samuel, Ms. Kilmer, Mr. Holton, and Dr. Broome.

#### **END CLOSED MEETING**

Upon a motion by Dr. Broome, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in open public meeting.

WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT  
O. Whitfield Broome, Ph.D., CPA – Aye  
Lawrence D. Samuel, CPA – Aye  
Tyrone E. Dickerson, CPA – Aye  
Stephen D. Holton, CPA – Aye  
Regina P. Brayboy, MPA, MBA – ABSENT  
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Five (5)

NAYS: None.

The members voting “**AYE**” were Mr. Dickerson, Mr. Samuel, Ms. Kilmer, Mr. Holton, and Dr. Broome.

Due to their involvement with Case #'s 2010-D005, 2009-U01 and 2010-U002, Mr. Dickerson and Mr. Holton were not present during this discussion in the closed meeting and did not participate in the discussion (or subsequent vote).

Due to his involvement with Case# 2011-E0001, Mr. Samuel was not present during this discussion in the closed meeting and did not participate in the discussion (or subsequent vote).

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**Case # 2010-D005** Wilroy (*Dickerson & Holton*)

The following actions were taken as a result of the closed meeting:

In the matter of **Case # 2010-D005** (Wilroy), Mr. Wilroy was present but was not represented by counsel.

Upon a motion by Dr. Broome, and duly seconded, the board by unanimous vote ratified the original Consent Order and offered an amended Consent Order.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT  
O. Whitfield Broome, Ph.D., CPA – Aye  
Lawrence D. Samuel, CPA – Aye  
Tyrone E. Dickerson, CPA – Did not participate in discussion or vote.  
Stephen D. Holton, CPA – Did not participate in discussion or vote.  
Regina P. Brayboy, MPA, MBA – ABSENT  
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Three (3)

NAYS: None.

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**Case # 2009-U01** Cooper (*Dickerson & Holton*)

The following actions were taken as a result of the closed meeting:

In the matter of **Case # 2009-U01** (Cooper), Mr. Cooper was not present nor represented by counsel.

Upon a motion by Ms. Kilmer, and duly seconded, the board by unanimous vote accepted the recommendations of the presiding officer to offer Mr. Cooper a Consent Order with a monetary penalty.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT  
O. Whitfield Broome, Ph.D., CPA – Aye  
Lawrence D. Samuel, CPA – Aye  
Tyrone E. Dickerson, CPA – Did not participate in discussion or vote.  
Stephen D. Holton, CPA – Did not participate in discussion or vote.  
Regina P. Brayboy, MPA, MBA – ABSENT  
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Three (3)  
NAYS: None.

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**Case # 2011-E0001 Yazdani (*Samuel*)**

The following actions were taken as a result of the closed meeting:

In the matter of **Case # 2011-E0001** (Yazdani), Mr. Yazdani was not present nor represented by counsel.

Upon a motion by Dr. Broome and duly seconded, the board by unanimous vote denied the request for an extension.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT  
O. Whitfield Broome, Ph.D., CPA – Aye  
Lawrence D. Samuel, CPA – Did not participate in discussion or vote.  
Tyrone E. Dickerson, CPA – Aye  
Stephen D. Holton, CPA – Aye  
Regina P. Brayboy, MPA, MBA – ABSENT  
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)  
NAYS: None.

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**Case # 2010-U002 Dorsey (*Dickerson & Holton*)**

In the matter of **Case # 2010-U002** (Dorsey), Mr. Dorsey was present and represented by counsel. Mr. Dorsey had requested that the Board reconsider Final Board Order No. 2011-FO-01. Due to the nature of this request, all comments and actions were taken in the public (open) meeting.

Opening comments were made on Mr. Dorsey's behalf by his attorney, Mr. Hun. Mr. Dorsey also addressed the members requesting reconsideration of Final Board Order No. 2011-FO-01.

Upon a call for a motion by the Vice-Chairman, Larry D. Samuel, no motion to accept the request for reconsideration was made. The request by Mr. Dorsey was therefore not granted.

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**FUTURE MEETING DATES**

Thursday, May 26, 2011 – 10:00 a.m., Board Room #4, 9960 Mayland Drive, Henrico, VA 23233. This is the Board's annual planning meeting.

Wednesday, June 29, 2011 – 10:00 a.m., Board Room #4, 9960 Mayland Drive, Henrico, VA 23233.

**CONFLICT OF INTEREST FORMS/TRAVEL EXPENSE VOUCHERS**

Chairman Dickerson asked the members to complete and sign their conflict of interest forms, and to complete and sign their travel expense vouchers.

**ADJOURNMENT**

There being no further business before the VBOA, upon a motion by Mr. Dickerson and duly seconded, the meeting was adjourned by unanimous vote at 3:30 p.m. The members voting "AYE" were Mr. Dickerson, Mr. Samuel, Ms. Kilmer, Mr. Holton, and Dr. Broome.

**APPROVED:**

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Tyrone E. Dickerson, CPA, Chairman

**COPY TESTE:**

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Wade A. Jewell, Executive Director