

**Peer Review Oversight Committee Meeting  
December 16, 2019**

The Peer Review Oversight Committee (PROC) met on Monday, December 16, 2019, in Board Room #3 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

The following committee members were present:

Nicole Kint, CPA  
Reza Mahbod, CPA

The Board member present was:

Nadia Rogers, CPA, Board Liaison

The VBOA staff members present were:

Nancy Glynn, CPA, Executive Director  
Amanda E. M. Blount, Enforcement Director  
Patti Hambright, CPE Coordinator and Administrative Assistant  
Elizabeth Marcello, Information and Policy Advisor

Also in attendance for the meeting were:

Emily Walker, CAE, Vice President, Advocacy, Virginia Society of Certified  
Public Accountants

Participating by teleconference for a portion of the meeting:

Phil Windschitl, CPA, Peer Review Technical Director, Virginia Society of Certified Public  
Accountants

**CALL TO ORDER**

Ms. Rogers called the meeting to order at 10:03 a.m.

**Welcome New Members**

Ms. Rogers welcomed committee members, VBOA and VSCPA staff. She thanked the committee members for their participation and willingness to serve.

**Introductions of PROC members and VBOA staff**

Ms. Rogers, Committee members, VBOA staff and Ms. Walker introduced themselves. Ms. Rogers noted Mr. Windschitl would be participating by teleconference for a portion of the meeting.

## **PEER REVIEW REQUIREMENTS**

### **Peer Review Program Manual (PRPM)**

Mr. Mahbod led the discussion regarding the Peer Review Program Manual. He provided a handout detailing the purpose and responsibilities of the PROC. Mr. Mahbod fielded questions and an in-depth discussion ensued.

NOTE: A test of the fire alarm system was performed. Evacuation was not mandatory.

NOTE: Mr. Windschitl is no longer participating by teleconference.

### **Report Acceptance Body Handbook**

Mr. Mahbod led the discussion regarding the Report Acceptance Body Handbook (RAB). A handout was provided. RAB member qualifications were discussed. Mr. Mahbod fielded questions and a discussion followed.

## **PUBLIC MEETING REMINDERS**

Ms. Marcello led the discussion regarding public meeting reminders. She reviewed Virginia law related to the standards for public meetings. Ms. Marcello fielded questions and a discussion followed.

## **VSCPA AND AICPA UPDATES**

Ms. Walker led the discussion regarding the VSCPA and AICPA (American Institute of Certified Public Accountants) updates. Ms. Walker provided a thorough overview to the Peer Review process and oversight by the AICPA. A detailed handout was dispersed.

## **RECAP OF PROC ACTIVITIES 2018 and 2019**

Committee members reviewed and shared PROC activities for 2018 and 2019.

## **UPDATES AND UPCOMING PROC EVENTS**

### **Report to Board**

Mr. Mahbod will present the PROC report findings to the Board at the February 25, 2020 Board meeting.

### **Training New Members**

Committee members discussed and agreed training to be beneficial for new PROC members. It would also be advantageous for terms to be introduced to new PROC members. A committee of four members was decided.

### **Future Dates and Assignments**

Typically, the VSCPA holds five committee meetings per year. The VSCPA will provide the PROC with meeting dates for observance by a PROC member.

### **RECAP OF VBOA PEER REVIEW ACTIVITIES AND MEMBER RECRUITMENT**

Ms. Glynn led the discussion regarding the recap of the VBOA Peer Review activities and member recruitment. The PROC member selection process was discussed. Ms. Rogers noted Mr. Mahbod would review VBOA Policy #7.

**RECESS FOR LUNCH 12:00 p.m.**

**RECONVENE 12:45 p.m.**

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### **Begin closed meeting**

Upon a motion by Ms. Rogers, and duly seconded, the members approved by unanimous vote the Peer Review Oversight Committee convene a closed meeting under the Virginia Freedom of Information Act to discuss and consider a personnel matter relating to the Board of Accountancy Staff, a matter lawfully exempted from open meeting requirements under the ‘test & exams’ and ‘privacy’ exemptions contained in Virginia Code § 2.2-3711(A)(12).

### **End closed meeting**

Upon a motion by Ms. Rogers, and duly seconded, the Peer Review Oversight Committee has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.D of the Code of Virginia requires a certification by the Peer Review Oversight Committee that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED, that the Peer Review Oversight Committee hereby certifies that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia laws 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 Peer Review Oversight Committee.

### **CALL FOR VOTE:**

Nicole Kint, CPA – Aye  
Reza Mahbod, CPA – Aye

### **VOTE:**

Ayes: Two (2)  
Nays: None

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**ADJOURNMENT**

There being no further business before the VBOA Peer Review Oversight Committee, the meeting was adjourned at 1:44 p.m.

**APPROVED:**

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Nadia A. Rogers, CPA, Board Liaison