

Monday, April 24, 2023
Board Meeting Agenda
10 AM – 2:30 PM

Board Room #1
2nd Floor Conference Center
9960 Mayland Drive
Henrico, VA 23233

Call in for public comment only +1 434-230-0065 PIN 137213115#

Individuals submitting comments may do so in person, via an authorized representative, or in writing.

- 10 a.m. Call to Order – **Laurie A. Warwick, CPA, Chair**
Security Briefing – **Nicole Reynolds, Licensing and Operations Support**
Approval of April 24, 2023, Agenda
Approval of March 27, 2023, Board meeting minutes
- 10:15 a.m. Public comment period (general)*
Public comment period for Enforcement Agenda*
- 10:30 a.m. Enforcement Agenda – **Matthew Ross, Enforcement Director**
Cases denoted ‘+’ involved IFF
- 2022-0696 Consent Order (Cotton)
 - 2022-0260 Board Order (Carson) †
 - 2022-0348 Board Order, payment plan (Glynn) †
 - 2022-0070 Board order, reconsideration (Lewis) †
- 10:45 a.m. Annual 2022 PROC Report – **Reza Mahbod, CPA, CISA, CGFM, CICA, CGMA, CDFM, CFE**
- 11 a.m. NASBA presentation – **Dan Dustin, CPA, NASBA Vice President, State Board Relations**
- 11:30 a.m. NASBA and AICPA Committee Updates – **Laurie A. Warwick, CPA, Chair**
- 11:40 a.m. Board elections – **Nancy Glynn, CPA, Executive Director**
- Preparation for the June 2023 planning meeting – **Nancy Glynn, CPA, Executive Director**
- 11:50 a.m. Executive Director’s Report – **Nancy Glynn, CPA, Executive Director**
- General updates
 - Financial and Board Report update – **Renai Reinholtz, Deputy Director**
 - Enforcement update – **Matthew Ross, Enforcement Director**
 - Policy update – **Vasa Clarke, Information and Policy Advisor**
- 12 p.m. Adjourn for lunch.

- 12:30 p.m. Board Discussion Topics – **Laurie A. Warwick, CPA, Chair**
- Re-exam fees - **Nancy Glynn, CPA, Executive Director**
 - S.M.A.R.T. Goals 2023 update – **Nancy Glynn, CPA, Executive Director**
Underlined topics to be discussed at current meeting.
 - Education Accreditation: **completed.**
 - Peer Review Enforcement: **Nov. 2022 (paused for determination on new system; timing will be updated when progress is made on Licensing system)**
 - Education for Exam: **Education Handbook approved; regs need to be updated.**
 - Education for Licensure: May 2022 – **postponed due to ongoing nationwide discussions.**
 - AICPA Exposure Draft released July 2022 for comments.
 - Determine the impact of the Blueprint on VBOA regulations, VBOA Policy, and the VBOA Education Handbook
 - Cash forecasting and fee structure – **June 2023**
 - Licensing System – **ongoing – update April 2023**
 - Enforcement: Tracking cases – **October 2022 (paused for determination on new system; timing will be updated when progress is made on Licensing System)**
 - Enforcement: Use of Title – **completed**
 - Enforcement: CPE review – **Draft Nov. 2022 – revised draft Jan. 2023 – Final April 2023**
- 1:30 p.m. Closed Session
- Legal advice – § 2.2-3711(A)(8)
 - Disciplinary proceedings – 2.2-3711(A)(27)
- 2:15 p.m. Additional Items for Discussion – **Laurie A. Warwick, CPA, Chair**
- Sign Conflict of Interest forms
 - Sign Travel Expense vouchers
 - Future meeting dates
 - June 12, 2023
 - August 29, 2023
 - October 24, 2023
 - December 5, 2023
 - January 17, 2024
- 2:30 p.m. Adjournment

***Five-minute public comment, per person, on those items not included on the agenda.**

Persons desiring to attend the meeting and requiring special accommodations/interpretive services should contact the VBOA office at (804) 367-8505 at least five days prior to the meeting so that suitable arrangements can be made for an appropriate accommodation. The VBOA fully complies with the Americans with Disabilities Act.

**Board Meeting
March 27, 2023
Draft minutes**

The Virginia Board of Accountancy met on Monday, March 27, 2023, at McGrew Tower Conference Center, Hampton University, 24 Indian Rd. Hampton, VA, 23669.

MEMBERS PRESENT:

Laurie A. Warwick, CPA, Chair
Wendy P. Lewis, CPA, Vice Chair
William R. Brown, CPA
Dale G. Mullen
David Cotton, CPA, CFE, CGFM
Nadia A. Rogers, CPA
D. Brian Carson, CPA, CGMA

LEGAL COUNSEL:

James Flaherty, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT:

Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Matthew Ross, Enforcement Director
Kelli Anderson, Communications Manager
Nicole Reynolds, Licensing and Operations Support
Nicholas Tazza, Manager, Licensing and Examination

**MEMBERS OF THE
PUBLIC PRESENT:**

Stephanie Peters, CEO, Virginia Society of Certified Public Accountants
Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants
Molly Wash, Academic and Diversity Outreach Director, Virginia
Society of Certified Public Accountants
Stephanie Saunders, CPA, NASBA Vice Chair
Dr. Ziette Hayes, Dean, James T. George School of Business,
Hampton University
Dr. Marc Lebow, Professor, Department of Accounting, Hampton
University
Sylvia Woody Rose, Esq., Assistant Dean, Assistant Professor, Hampton
University
Dr. Yan Jin, Faculty, Hampton University
More than 150 Hampton University students and faculty
Endalkachew Asfaw
Niles A. Elber, Esquire, Cono R. Namorato, Esquire and Benjamin Z.
Eisenstat, Esquire –Attorneys for Endalkachew Asfaw

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CALL TO ORDER

Ms. Warwick called the meeting to order at 9:30 a.m.

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.

APPROVAL OF AGENDA

Upon a motion by Ms. Rogers, and duly seconded, the members voted unanimously to approve the March 27, 2023 agenda. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Mullen, Mr. Cotton, Mr. Brown, Mr. Carson, and Ms. Rogers.

APPROVAL OF MINUTES

Upon a motion by Mr. Brown and duly seconded, the members voted unanimously to approve the January 9, 2023 Board meeting minutes, as presented. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Mullen, Mr. Cotton, Mr. Brown, Mr. Carson, and Ms. Rogers.

PUBLIC COMMENT PERIOD

There were no public comments.

Enforcement Agenda – Matthew Ross, Enforcement Director

The following actions were taken during open session:

Case #2022-0246

The Board Members reviewed the enforcement record, which included the Informal Fact-Finding Summary and Presiding Officer Recommendation and exhibits.

Upon a motion by Mr. Cotton and duly seconded, the members voted to accept the Presiding Officer’s Recommendation in part and modify it in part. The Board accepted the recommendation in that they found by sufficient evidence that Respondent violated Board regulation 18VAC5-22-90. The Board modified the recommendation and found by sufficient evidence an additional violation of the Code of Virginia § 54.1-4413.3(7) in that Respondent falsely certified on his renewal application in 2021 and 2022, that he was in compliance with the CPE requirements of 18VAC5-22-90. The Board further accepted the penalties

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pursuant to Code of Virginia § 54.1-4413.4, recommended by the Presiding Officer, of \$875 for failing to complete 120 CPE hours during the three year reporting period, \$250 for failing to complete the VBOA-approved ethics course in 2019-2021, \$300 for false certification of CPE compliance on Respondent's license renewal application in 2021 and 2022 and that Respondent be subject to a CPE compliance review for the three year reporting period of 2023-2025. Additionally, as part of Mr. Cotton's motion, the Board required Respondent to provide proof of completion for 58 hours of CPE, instead of the 62 hours as recommended by the Presiding Officer, within 90 days and additionally provide proof of completion for the current year's VBOA-approved ethics course within 90 days.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2022-0348

The Board Members reviewed the enforcement record, which included the Informal Fact-Finding Summary and Presiding Officer Recommendation and exhibits.

Upon a motion by Mr. Cotton and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, finding the Respondent had violated 18VAC5-22-90 and imposed sanctions of \$1,125 for failing to complete 120 CPE hours during the reporting period of 2018, 2019 and 2020; \$250 for failing to complete 20 hours of CPE in 2018, 2019 and 2020; \$500 for not completing the VBOA-approved ethics course in 2018, 2019 and 2020; and a one year license suspension.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye

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Dale G. Mullen – Aye
William R. Brown, CPA – Abstain
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Six (6)
Abstain: One (1)
Nays: None (0)

Case #2022-0626

The Board Members reviewed the enforcement record, which included the Informal Fact-Finding Summary and Presiding Officer Recommendation and exhibits.

Upon a motion by Mr. Mullens and duly seconded, and duly seconded, the members voted to adopt the Informal Fact-Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated 18VAC5-22-90 and 18VAC5-22-170. The Board imposed sanctions of \$1,000 for failing to complete 120 CPE hours during the reporting period of 2019, 2020 and 2021; \$250 for failing to complete 20 hours of CPE in 2019, 2020 and 2021; \$500 for not completing the VBOA-approved ethics course in 2019, 2020 and 2021; \$300 for failing to respond to Board communication and a one-year license suspension.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

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Case #2022-0562

Upon a motion by Mr. Carson and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Abstain
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Six (6)
Abstain: One (1)
Nays: None (0)

Case #2022-0237

Upon a motion by Ms. Lewis and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Abstain

VOTE:

Ayes: Six (6)
Abstain: One (1)
Nays: None (0)

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Case #2021-0089

The Board Members reviewed the enforcement record, which included the Informal Fact-Finding Summary and Presiding Officer Recommendation, transcript and exhibits.

Upon a motion by Ms. Rogers and duly seconded, the members voted to adopt the Informal Fact-Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Code of Virginia § 54.1-111(A) (2), (3) and (4); §54.1-4409.1(A); §54.1-4414 (i) (2) and (4) and (ii) (2) and (4); §54.1-4412.1(F) by her unlicensed use of the CPA title. The Board imposed sanctions of a \$5,000 fine and that Respondent cease using the CPA title and have it removed from her website.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2022-0378

The Board Members reviewed the enforcement record, which included the Informal Fact-Finding Summary and Presiding Officer Recommendation, transcript and exhibits.

Upon a motion by Ms. Rogers and duly seconded, the members voted to adopt the Informal Fact-Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Code of Virginia § 54.1-111(A) (2), (3) and (4); §54.1-4409.1(A); §54.1-4414 (i) (2) and (4) and (ii) (2) and (4) by their unlicensed use of the CPA title. The Board imposed sanctions of a \$500 fine.

CALL FOR VOTE:

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Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2022-0385

The Board Members reviewed the enforcement record, which included the Informal Fact-Finding Summary and Presiding Officer Recommendation, transcript and exhibits.

Upon a motion by Mr. Mullen and duly seconded, the members voted to adopt the Informal Fact-Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Code of Virginia § 54.1-111(A) (2), (3) and (4); §54.1-4409.1(A); §54.1-4414 (i) (2) and (4) by his unlicensed use of the CPA title. The Board imposed sanctions of a \$500 fine and removal of the CPA title from his biography on his employer's website.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

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Financial and Board Report update

Ms. Reinholtz presented the Financial and Board Report as of February 28, 2023. Ms. Reinholtz fielded questions by the Board.

Ms. Reinholtz presented the draft FY22 financial statements. Upon a motion by Ms. Lewis and duly seconded, the members voted to approve the FY22 financial statements.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Enforcement update

Mr. Ross reported on the progress of the Enforcement Division. He fielded questions from the Board. Mr. Ross indicated that the Enforcement Division would soon be seeking a new Enforcement Investigator.

Welcome VBOA and Students

Dr. Hayes warmly welcomed all attendees and thanked Ms. Lewis, Ms. Walsh, and the Board for their support by coming to Hampton University to encourage and inspire the students.

Board Member/Staff Introductions and VBOA Overview

Ms. Warwick facilitated a brief presentation on the authority and functions of the VBOA. Each Board member introduced themselves and shared their inspiration for serving on the Board.

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Scholarship Awards

Ms. Rogers awarded the first of four scholarships, donated by EY and KPMG, to students in attendance.

PUBLIC COMMENT PERIOD

Ms. Walker informed the Board regarding the most recent session of the Virginia Assembly as it pertained to the status of the major initiatives by the VSCPA.

Ms. Peters addressed the attendees regarding the mission and role of the VSCPA and its relationship with students, its members and the VBOA. She emphasized that at present the issues of substantial equivalency and mobility are paramount for the VSCPA.

Ms. Peters also commented on the nationwide discussion surrounding the education requirements for CPA licensure and provided an update on the AICPA's Draft Pipeline Acceleration Plan (also referred to as the Proposed 8-point plan).

Building a Career in Accounting – Wendy P. Lewis, CPA

Ms. Lewis led an upbeat and informative presentation on the accounting profession and what it truly means to be a CPA. She discussed the facts and myths surrounding the profession, the possible career paths available to students and shared some of the positive experiences she has had as a CPA over the course of her career. Students participated in a question-and-answer session.

CPA Evolution: Changes to the CPA exam – Nadia A. Rogers, CPA

Ms. Rogers welcomed students and led a comprehensive presentation on the future of the accounting profession, the purpose and specifics of CPA Evolution and upcoming changes to the CPA exam. She outlined content changes, planned infrastructure and strategies for taking the new exam. Students participated in a question-and-answer session.

AICPA Proposed 8-point plan and UAA revisions – Stephanie Saunders, CPA, Vice Chair of NASBA

Ms. Saunders facilitated a presentation on the UAA revisions and NASBA's position on the proposed 8-point plan to ensure the CPA Pipeline of students meets future demands of the profession. She also discussed the 18-month exam period, uniformity among jurisdictions and NASBA's efforts to increase mobility and expand the pathways to achieving the additional 30 hours after qualifying to sit for the exam with 120 semester hours.

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Virginia Society of CPAs – Student Resources - Molly Wash, Academic and Diversity Outreach Director, VSCPA

Ms. Wash shared with attendees the ways in which VSCPA supports students on their pathway to the CPA. Among the contributions mentioned were the virtual CPA Exam Lunch and Learn, scholarship availability and a new mentoring program to be launched in the fall of 2023. She outlined the benefits of student membership in VSCPA.

Scholarship Awards

Ms. Rogers awarded the second scholarship to students in attendance.

RECESS FOR LUNCH 12 p.m.

RECONVENE 1 p.m.

PUBLIC COMMENT PERIOD- Enforcement

Mr. Asfaw and Counsel addressed the Board regarding the Board's Reconsideration of the Final Board Order issued at 2022-0070. The Board as part of their reconsideration was asked to accept additional documents as part of their reconsideration which included Mr. Asfaw's pre-sentence investigation report, transcript from Mr. Asfaw's sentencing hearing and a spreadsheet containing prior Board disciplinary actions.

COMMITTEE UPDATES

NASBA Education Committee

Ms. Rogers informed the Board of the following:

- An AICPA Board of Examiners Meeting was held on Feb. 23, 2023. During the meeting, the following issues were discussed: 1) CPA Exam Financial Update, 2) CPA Pipeline Initiatives Update, and 3) CPA Evolution Practice Analysis Standard Setting.
- NASBA's Education Committee met on Feb. 13, 2023. The committee welcomed a new Chair and formed an Education Research Grant Evaluation Task Force. They also discussed the CPA pipeline initiatives.
- NASBA's Accounting Pipeline Task Force met on Feb. 9, 2023, in Denver, Colorado (virtual participation was allowed for attendees who could not meet in-person). They discussed ideas and

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resources related to the CPA pipeline that could be made available and useful to state boards of accountancy. Each member signed up to research and provide deliverables for two items

identified during the meeting. On 3/24/23, they held another meeting to report on the status of their deliverables and share materials, if applicable, with the Task Force members.

EXECUTIVE DIRECTOR'S REPORT

General updates and UAA Exposure Draft - 24-month credit

- Ms. Glynn informed the Board regarding current VBOA personnel needs including the status of the IT specialist position. She discussed annual license renewals and provided a status update on the new learning management system.
- Ms. Glynn apprised the Board of attending the NASBA Executive Director and Legal Counsel Conference in February. Ms. Reinholtz and Mr. Ross were also in attendance.
- Ms. Glynn noted that the topic of amnesty credits may need to be discussed by the Board in the April 2023 meeting. She also discussed the 24-month credit extension, yet to be decided by the Board. Ms. Glynn fielded questions by the Board and suggested that NASBA be invited to the next Board meeting to discuss the subject. Ms. Rogers mentioned that comments to the UAA Exposure Draft were not due until April 17.

Board Discussion Topics

S.M.A.R.T. goal topics include:

Education for exam

Ms. Rogers reviewed, for students in attendance, the education requirements to sit for the exam. She advised the Board of proposed updates to the Education Handbook. Discussion ensued and Ms. Rogers fielded questions from the Board.

Upon a motion by Ms. Rogers and duly seconded, the Board voted to approve the revised Education Handbook.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye

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David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Enforcement Use of Title

Draft Guidance Document: Guidelines for Use of the CPA Title

Ms. Glynn credited Ms. Warwick, Ms. Lewis, Mr. Carson, and Mr. Cotton for their collaboration on the proposed changes to the current Board guidelines.

Ms. Glynn presented an overview for students in attendance, of the Use of the CPA Title in the Code of Virginia. She emphasized that most of the work of the Enforcement Division is that of protecting the public. She reviewed past discussions by the Board regarding the differing designations of Use of the Title. Board discussion followed.

Upon a motion by Mr. Brown and duly seconded, the Board voted to approve the revised Guidelines for Use of the CPA Title.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Board Elections – Nancy Glynn, CPA, Executive Director

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Ms. Glynn informed the Board that nominations have been received for Board elections to be held at the April Board meeting.

Begin closed meeting

Upon a motion by Ms. Lewis, and duly seconded, the members approved by unanimous vote the meeting be recessed and the Virginia Board of Accountancy convene a closed meeting under the Virginia Freedom of Information Act to a matter lawfully exempted from open meeting requirements under the 'Legal advice regarding specific legal matters' and 'personnel matters' exemptions contained in Virginia Code §2.2-3711 (A)(8) and Code §2.2-3711 (A)(1).

The following non-member will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: James Flaherty.

The following non-member will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn.

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)

Nays: None

End closed meeting

Upon a motion by Ms. Lewis, and duly seconded, the Virginia Board of Accountancy 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 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

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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 VBOA.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

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

Case #2022-0070

Ms. Lewis was not present and did not participate in the closed session.

Upon a motion by Mr. Mullen, and duly seconded, members voted to grant counsel's request to accept additional documents into the record as part of their reconsideration of the Final Board Order issued at 2022-0070. These documents included Mr. Asfaw's pre-sentence investigation report, transcript from Mr. Asfaw's sentencing hearing and a spreadsheet containing prior Board disciplinary actions. The Board will take action on Mr. Asfaw's petition for reconsideration at their meeting on April 24, 2023, to allow sufficient time for Board members to review the additional documents provided by counsel for Mr. Asfaw.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye

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D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Six (6)

Abstain: One (1)

Nays: None

ADDITIONAL ITEMS FOR DISCUSSION

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

FUTURE MEETING DATES

- April 24, 2023
- June 12, 2023 – Planning Meeting
- August 29, 2023

ADJOURNMENT

There being no further business before the VBOA, Ms. Warwick adjourned the meeting at 3 p.m.

APPROVED:

Laurie A. Warwick, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director

Peer Review Oversight Committee
Virginia Board of Accountancy
9960 Mayland Drive, Henrico, VA 23233

Reza Mahbod, CPA, Chair

Nicole R. Kint, CPA

Samuel Johnson, CPA

Marco Fernandes, CPA

Members of the Board
Virginia Board of Accountancy
9960 Mayland Drive
Henrico, Virginia 23233

We have reviewed and evaluated, for the period January 1, 2022 through December 31, 2022, the policies and procedures of the Virginia Society of Certified Public Accountants (the VSCPA) and the National Peer Review Committee (the NPRC) of the American Institute of Certified Public Accountants (the AICPA) as those policies and procedures relate to the administration of the AICPA Peer Review Program (the Peer Review Program) for firms licensed by the Virginia Board of Accountancy (the Board).

Our review and evaluations were conducted for the purpose of determining the appropriateness of the Board's continued reliance on the VSCPA and the NPRC in the administration of the Peer Review Program for firms subject to the licensing requirements of the Virginia Board of Accountancy. Our oversight visits and participation in conference calls are summarized as Attachment A to this report.

Based upon our review and evaluations, we believe that peer reviews are being conducted and reported on consistently and in accordance with the Standards for Performing and Reporting on Peer Reviews (the Standards) promulgated by the AICPA Peer Review Board, and accordingly, the Virginia Board of Accountancy may rely upon the VSCPA and the NPRC in carrying out its responsibilities with respect to the licensing requirements of firms licensed by the Virginia Board of Accountancy for the period January 1, 2022 through December 31, 2022.

This report is intended solely for the information and use of the Virginia Board of Accountancy and is not intended to be and should not be used by anyone other than the specified party.

Peer Review Oversight Committee

Peer Review Oversight Committee
Virginia Board of Accountancy
April 24, 2023

Attachment A

Summary of Oversight Visits and Participation in Conference Calls:

The VSCPA typically holds four Peer Review Committee (PRC) meetings and ten Report Acceptance Body (RAB) meetings per year wherein peer review reports and related documentation are considered for acceptance and other resolution by the VSCPA. A member of the Peer Review Oversight Committee (the Committee) observed PRC meetings held on the following four dates in 2022: January 20, June 16, August 18, and October 27. A member of the Committee also observed RAB meetings held on the following ten dates in 2022: January 20, February 17, April 27, May 19, June 16, July 21, August 18, September 22, October 27, and December 15.

Each meeting included a Committee member evaluation of the policies and procedures of the VSCPA and the AICPA by comparison to actions taken at the attended meeting including, but not limited to:

- An assessment of peer reviewer qualifications and ability to properly complete assigned reviews;
- Use of standardized AICPA materials;
- Appropriate resolution of issues by technical reviewers, review team captains, and VSCPA committee members;
- Results of each review were appropriately and consistently applied; and
- Independent acceptance or other resolution of a RAB of VSCPA members independent of engagement technical reviewers.

Furthermore, a member of the Committee participated in teleconferences held by the AICPA Peer Review Board on May 4, 2022, September 9, 2022, and November 16, 2022, and the Committee reviewed the materials and highlights from the February 2, 2022 open session meeting.



COMMONWEALTH OF VIRGINIA
BOARD OF ACCOUNTANCY

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Chair

Wendy Pace Lewis, CPA
Vice Chair

William R. Brown, CPA, MBA
Board Member

D. Brian Carson, CPA, CGMA
Board Member

David Cotton, CPA, CFE,
CGFM
Board Member

Dale G. Mullen
Public Member

Nadia A. Rogers, CPA
Board (Educator) Member

Nancy Glynn, CPA
Executive Director

April 17, 2023

Dear members of NASBA's UAA Committee,

Thank you for providing the exposure draft of proposed changes to UAA Model Rule 5-7. We as the Virginia Board of Accountancy (VBOA) appreciate the opportunity to comment.

The VBOA is in support of the proposed amendments to Rule 5-7 that would increase the length of conditional credit from 18 months to 24 months from the date the passing score is released by NASBA to the candidate or the Board. We believe that the credit extension is warranted given the expected CPA Exam scoring delays and could potentially have a positive impact on the pipeline.

We understand that there are other Boards and State Societies that would like to extend the length of conditional credit beyond 24 months to 36 months. Of utmost importance to the VBOA is maintaining uniformity and, consequently, substantial equivalency, reciprocity, and mobility in addition to improving the pipeline. If ultimately recommended, the VBOA would consider adopting a recommendation to extend the length of conditional credit to 36 months; however, we do not believe doing so will achieve the desired benefits of increasing the pipeline or improving the CPA Exam pass rates and, in fact, may prove detrimental for the following reasons:

- As professionals progress in their career, beyond 2 years, they may determine that becoming licensed is not necessary for success in their role or for advancement, particularly given that many firms are now creating alternative pathways to Manager that do not require becoming a licensed CPA. Though we know there are definite long-term benefits to earning the CPA license, it may become a current time/effort/value decision.
- Additionally, due to the increase in professional responsibilities and life maturation at year 3 and beyond, exam candidates typically have less time to prepare for the CPA Exam as compared to those who have been working in the field for 1-2 years. Their knowledge also tends to become more

focused. Therefore, taking the CPA Exam beyond year 2 has historically led to lower scores and may result in candidates prematurely ending their journey to become licensed. This is supported by NASBA as it references data showing that those taking the CPA Exam shortly after graduating from college perform significantly better on the CPA Exam.

- The CPA Exam is designed to assess the knowledge and skills of newly licensed CPAs, defined as professionals with 1-2 years of experience. Not only is the CPA Exam not specifically designed for a professional with 3 or more years of experience, many firms, and employers support candidates' CPA journey for the first year. However, it would be more difficult for employers to support this journey if it extends over a 3-year period.

Thank you again for allowing us the opportunity to comment on the proposed changes to UAA Model Rule 5-7. If you have any questions or would like to discuss, please don't hesitate to let us know. We appreciate your time and consideration.

Sincerely,

Nancy Glynn
Executive Director
Virginia Board of Accountancy
9960 Mayland Dr. Suite 402
Henrico, VA 23233

Financial Report
FY23 Budget vs. Actual Expenses
As of March 31, 2023

		FY23 Operating Budget	FY23 YTD Expenditures	% Expended	FY22 Expenditures	FY21 Expenditures	FY20 Expenditures
Salaries & Benefits							
1123	Salaries	1,134,760	820,652	72.3%	897,977	844,009	879,646
11XX	Benefits	590,756	309,588	52.4%	354,860	352,058	429,238
Total Salaries & Benefits		\$ 1,725,516	\$ 1,130,240	65.5%	\$ 1,252,837	\$ 1,196,067	\$ 1,308,884
Contractual Services							
1211	Express Services	850	2,570	302.4%	655	33	84
1214	Postal Services	17,000	10,014	58.9%	15,395	14,576	12,011
1215	Printing Services	6,500	3,146	48.4%	5,766	3,208	6,459
1216	Telecommunications - VITA	12,000	7,981	66.5%	11,449	10,921	9,609
1217	Telecommunications - Nonstate (CallFire)	2,500	300	12.0%	1,200	1,530	2,495
1219	Inbound Freight	300	50	16.7%	135	22	260
1221	Organization Memberships (primarily NASBA)	8,835	8,232	93.2%	9,279	7,674	8,327
1222	Publication Subscriptions	4,270	1,045	24.5%	4,357	3,655	3,655
1224	Training - Courses, Workshops, Conferences	9,490	3,519	37.1%	6,126	763	7,563
1227	Training-Transportation, Lodging, Meals, Incidentals	18,500	10,019	54.2%	4,635	-	9,511
1242	Fiscal Services (Credit Card Merchant Fees)	60,000	20,333	33.9%	45,864	47,123	68,818
1243	Attorney Services	25,000	17,207	68.8%	16,097	26,217	48,624
1244	Mgmt. Services - NASBA/special accommodations	37,422	8,481	22.7%	10,387	9,012	28,061
1245	Personnel Management Services	-	2,530	---	-	-	-
1246	Public Info/Public Relations (subscriptions)	3,500	-	0.0%	2,485	439	4,484
1247	Legal Services (court reporting services)	12,100	2,511	20.8%	8,363	11,460	2,688
1252	Electrical Repair/Maintenance	-	-	---	-	3,681	-
1253	Equipment Repair/Maintenance	-	-	---	-	-	440
1264	Food and Dietary Services	3,500	1,547	44.2%	2,352	1,127	2,377
1266	Manual Labor Services (Includes shredding services)	1,100	60	5.5%	200	1,410	1,757
1268	Skilled Services	2,100	1,125	53.6%	1,650	-	600
1272	VITA - System Hosting, Maintenance, and Admin	248,235	152,760	61.5%	222,006	320,442	135,675
1272	VITA - Shared ISO Audit Services	20,500	-	0.0%	20,425	-	-
1272	VITA - System Implementation	250,000	-	0.0%	-	-	-
1272	VITA - ECOS fees	-	-	---	4,755	-	-
1272	VITA - System Reporting Tool	-	-	---	5,750	-	-
1273	Info Mgmt Design and Development Services (IT Support)	-	23,330	---	19,450	230,725	108,689
1275	Computer Software Maintenance (website hosting)	7,070	5,150	72.8%	7,050	7,235	6,435
1278	VITA Information Technology Infrastructure Services (included ECOS)	77,280	38,413	49.7%	52,008	57,838	148,216
1282	Travel - Personal Vehicle	6,500	4,985	76.7%	4,927	962	6,318
1283	Travel - Public Carriers	1,200	13	1.1%	497	-	-
1285	Travel - Subsistence and Lodging	2,500	2,546	101.8%	1,890	-	1,221
1288	Travel, Meal Reimburse - Not IRS Rpt	2,000	1,182	59.1%	1,106	-	723
Total Contractual Services		\$ 840,252	\$ 329,050	39.2%	\$ 486,259	\$ 760,054	\$ 625,343
Supplies and Materials							
1312	Office Supplies	2,500	428	17.1%	864	904	1,191
1313	Stationery and Forms	1,800	475	26.4%	404	644	997
1323	Gasoline (Enterprise vehicles)	250	-	0.0%	-	-	87
1335	Packaging and Shipping Supplies	1,200	-	0.0%	369	720	351
1342	Medical & Dental Supplies	50	-	0.0%	-	30	-

		FY23 Operating Budget	FY23 YTD Expenditures	% Expended	FY22 Expenditures	FY21 Expenditures	FY20 Expenditures
<u>Supplies and Materials, continued</u>							
1352	Custodian Repair & Maintenance	-	-	---	-	14	728
1362	Food & Dietary Supplies	550	139	25.3%	126	107	442
1363	Food Service Supplies	50	-	0.0%	236	35	16
1373	Computer Operating Supplies	1,500	713	47.5%	786	1,236	823
	Total Supplies & Materials	\$ 7,900	\$ 1,755	22.2%	\$ 2,785	\$ 3,689	\$ 4,634
<u>Transfer Payments</u>							
1413	Awards & Recognition	350	-	0.0%	623	343	-
1415	Unemployment Compensation	-	-	---	-	216	-
1418	Incentives	350	-	0.0%	-	-	725
	Total Transfer Payments	\$ 700	\$ -	0.0%	\$ 623	\$ 559	\$ 725
<u>Continuous Charges</u>							
1512	Automobile Liability Insurance	231	-	0.0%	231	231	231
1516	Property Insurance	1,224	-	0.0%	540	1,224	1,224
1534	Equipment Rentals	13,943	5,926	42.5%	7,454	8,099	8,133
1539	Building Rentals - Non-State Owned Facilities	100,625	75,606	75.1%	97,997	95,005	95,161
1541	Agency Service Charges (shared services)	59,722	29,195	48.9%	49,465	52,373	37,675
1551	General Liability Insurance	5,500	-	0.0%	5,328	328	328
1554	Surety Bonds	40	-	0.0%	40	40	40
1555	Worker's Compensation	1,110	-	0.0%	1,110	1,094	1,023
	Total Continuous Charges	\$ 182,395	\$ 110,727	60.7%	\$ 162,165	\$ 158,394	\$ 143,815
<u>Equipment</u>							
2216	Network Components	2,500	-	0.0%	1,653	877	1,357
2217	Other Computer Equipment	200	102	51.0%	155	130	97
2218	Computer Software Purchases	500	-	0.0%	418	50	428
2231	Electronic Equipment	6,450	-	0.0%	1,170	-	-
2233	Voice and Data Transmission Equipment	-	-	---	-	969	23
2261	Office Appurtenances (Blinds, Carpet, etc.)	-	-	---	-	-	687
2262	Office Furniture	1,500	454	30.3%	755	-	385
2263	Office Incidentals	-	46	---	63	345	658
2283	Mechanical Equipment	-	-	---	-	-	2,338
2328	Construction, Building Improvements	-	-	---	-	150	44,209
	Total Equipment	\$ 11,150	\$ 602	5.4%	\$ 4,214	\$ 2,521	\$ 50,182
	Total Expenses	\$ 2,767,913	\$ 1,572,374	56.8%	\$ 1,908,884	\$ 2,121,284	\$ 2,133,583
	Chapter 2 Appropriation	\$ 2,767,913					

Virginia Board of Accountancy Cash Balance Report

	Operating Fund		Trust Fund	
	FY2023	FY2022	FY2023	FY2022
	As of 3/31/23	As of 3/31/22	As of 3/31/23	As of 3/31/22
Beginning Cash Balance July 1	\$ 2,556,744	\$ 2,473,711	\$ 3,341,045	\$ 3,157,427
YTD Revenue Collected	782,134	754,074	-	-
Interest earnings*	11,642	3,387	16,095	5,569
Accounts Payable **	7,677	524	-	-
Cash Transfers In per Board Policy #1	193,303	-	-	177,280
Cash Transfers Out per Board Policy #1		(177,280)	(193,303)	-
YTD Expenditures	(1,572,374)	(1,377,063)	-	-
Cash Balance	\$ 1,979,127	\$ 1,677,353	\$ 3,163,836	\$ 3,340,276
Required Cash Transfers:				
Transfers to Central Service Agencies ***	\$ (11,983)	\$ (13,366)	-	-
Cash Balance after required transfers	\$ 1,967,144	\$ 1,663,987	\$ 3,163,836	\$ 3,340,276

* Interest Earnings - Per Virginia Acts of Assembly - Chapter 732 - §3-3.03 - Approved April 10, 2016, the State Comptroller shall allocate revenue for interest earnings effective FY2016. Interest Earnings had not been allocated since FY2010.

** Prior to October 1, 2014 and the implementation of the Commonwealth's new financial accounting and reporting system (Cardinal) all payments immediately reduced cash when processed (in CARS). The new Cardinal financial system operates on a modified accrual basis and cash balances are not affected until the voucher's due date. The Cardinal system generates an offsetting entry to a liability account (accounts payable) when the voucher is processed. Once the voucher due date arrives, the payment is made, the liability is relieved and cash is now reduced.

*** Non-general fund Transfers required by Virginia Acts of Assembly Part 3-1.01F for expenses incurred by central service agencies due on or before June 30.

**Virginia Board of Accountancy
MLO Revenue by Fee Type Report**

Fee Type	FY2023 - YTD as of 3/31/23	FY2022 - YTD as of 3/31/22	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/20
Exam Application Fee	\$ 87,315	\$ 87,000	\$ 130,560	\$ 149,430	\$ 171,105
Individual License Application Fee	52,725	55,500	70,800	83,100	93,300
Firm License Application Fee	3,800	3,400	4,100	4,500	7,300
Re-Exam Application	54,960	53,640	72,080	83,420	80,240
(a) Renewal Fee	441,445	446,970	1,777,925	1,824,315	1,824,475
Reinstatement Fee	127,500	89,250	98,600	63,150	63,500
Duplicate Wall Certificate Fee	1,300	1,700	2,150	1,700	1,800
License Verification Fee	12,350	15,850	21,325	16,625	16,175
CPA Exam Score Transfers	875	900	1,075	1,325	1,750
Administrative Fee	-	-	45	646	-
Bad Check Fee	239	44	50	50	313
Total Revenue	\$ 782,509	\$ 754,254	\$ 2,178,710	\$ 2,228,261	\$ 2,259,958
(b) Net Revenue per Cardinal	\$ 782,134	\$ 754,074	\$ 2,178,830	\$ 2,199,041	\$ 2,220,553
(c) Difference	\$ 375	\$ 180	\$ (120)	\$ 29,220	\$ 39,405

NOTES:

- (a) FY19 Renewal Fee includes pro-rated fees related to the transition to the June 30th single renewal date.
(b) Net Revenue per Cardinal reported above includes revenue received from regulatory fees.
(c) Total revenue from MLO will not always match the revenue collected and reported in Cardinal due to timing differences.

**Virginia Board of Accountancy
Financial Report
Accounts Receivable Report**

	FY2023 - YTD as of 3/31/23	FY2022 - YTD as of 3/31/22	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/20
Fines levied	\$ 811,130	\$ 120,300	\$ 189,950	\$ 128,042	\$ 107,725
Fines collected	\$ 274,725	\$ 90,410	\$ 157,851	\$ 138,947	\$ 112,760
Fines Discharged	\$ 52,542	\$ -	\$ -	\$ -	\$ -
Outstanding Current fines receivable (< 365 Days)	\$ 608,271	\$ 55,292	\$ 49,751	\$ 29,041	\$ 49,975
Outstanding Written-off receivables (=> 365 Days)	\$ 606,074	\$ 672,981	\$ 680,731	\$ 669,342	\$ 659,313

NOTE:

All accounts uncollected after one year are deemed uncollectible, are written off of the VBOA's financial account records, and are no longer recognized receivables for financial reporting purposes; however, the legal obligation to pay the debt still remains.

**Individual and firm license activity
March 31, 2023**

Fiscal Period	Period ending 3/31/2023	Period ending 3/31/2022	Period ending 6/30/2022	Period ending 6/30/2021	Year ending 6/30/2020
REGULANTS					
Individuals					
Active, licensed CPAs	27,334	27,523	26,482	26,715	26,666
Inactive, licensed CPAs	2,192	2,138	2,053	2,033	1,915
Total Licensed CPAs	29,526	29,661	28,535	28,748	28,581
Out-of-state licensees	10,115	10,008	9,669	9,572	8,935
Reinstatements - Individuals	350	236	257	170	170
New CPA licenses issued	717	848	1,039	1,069	1,241
Expired/voluntarily surrendered licenses	29	74	1,337	119	861
Exam Candidates					
Number of first time exam candidates	754	750	1,118	1,193	1,673
Firms					
Total active, licensed CPA firms	1,146	1,167	1,172	1,125	1,157
Reinstatements - Firms	10	14	18	8	8
New CPA firm licenses issued	32	34	42	38	37
Expired/voluntarily surrendered licenses	1	8	76	12	81

All Open Enforcement Complaints - As of March 15, 2023

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	192
Acts Discreditable	2
Due Professional Care	30
Unlicensed Activity	45
Peer Review	1
270	

All Open Enforcement Complaints - As of April 14, 2023

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	132
Acts Discreditable	2
Due Professional Care	34
Unlicensed Activity	42
Peer Review	1
211	

New and Closed Complaints - March 16, 2023 to April 14, 2023

Opened Complaints



Opened Complaint Types

CPE Deficiency	24
Due Professional Care/Acts Dis.	6
Unlicensed Activity	8
38	

Closed Complaints



Closed Complaint Types

CPE Deficiency	84
Due Professional Care	2
Unlicensed Activity	11
97	

Disposition Types

Advisory Letter	29	Board Order	6
Consent Order	55	Closed Agency Referral	0
No Finding	0	No Violation	5
No Jurisdiction	2	Other	0
97			

CPE Audit Report as of December 31, 2022

	Ending 02/28/2023	Year Ending 6/30/2022	Year Ending 6/30/2021	Year ending 6/30/2020	Year Ending 6/30/2019	Year Ending 6/30/2018
CPE Audits Selected	429	573	751	696	1366	1938
CPE Audits Passed	203	429	597	544	1139	1526
CPE Audits Deficient	48	130	154	152	227	412
CPE Audits Pending	178	14	0	0	0	0
CPE Deficiency Rate	19%	23%	21%	22%	17%	21%

Other audits completed during Calendar Years

	Reinstatement and Inactive Audits			Self-Report Audits		Enforcement Audits
	2023	2022	2021	2023	2022	2022
Audits Selected	40	444	273	28	224	43
CPE Audits Passed	24	367	262	0	46	29
CPE Audits Deficient	0	0	0	15	177	14
CPE Audits Pending	16	77	11	13	1	0
						33%

All Open Non-CPE Cases

Complaint #	Type	Status	Disposition	Date Received	Date Entered	Status Date	TotalDays
2020-072-029D	Due Professional Care	IFF-Pending		December 10, 2020	N/A	April 14, 2023	855
2020-073-030D	Due Professional Care	IFF-Pending		December 21, 2020	N/A	April 14, 2023	844
2021-018-011U	Unlicensed Activity - O	IFF Pending /Consent Order		April 8, 2021	N/A	April 14, 2023	736
2021-0086	Due Professional Care	IFF - Pending		Aug 25, 2021	Oct 18, 2021	Nov 10, 2022	597
2021-0091	Due Professional Care	NOAV - Sent		Sep 8, 2021	Oct 18, 2021	Jun 24, 2022	583
2021-0088	Unlicensed Activity - O	NOAV - Sent		Oct 18, 2021	Oct 18, 2021	Oct 19, 2022	543
2021-0128	Due Professional Care	NOAV - Sent		Nov 23, 2021	Nov 23, 2021	Sep 28, 2022	507
2021-0145	Unlicensed Activity - O	NOAV - Sent		Dec 10, 2021	Dec 10, 2021	Mar 30, 2023	490
2021-0156	Due Professional Care	NOAV - Sent		Dec 22, 2021	Dec 22, 2021	Jun 8, 2022	478
2022-0046	Due Professional Care	NOAV - Sent		Jan 27, 2022	Jan 27, 2022	May 19, 2022	442
2022-0070	Due Professional Care	Board Meeting - Pending		Feb 14, 2022	Feb 14, 2022	Mar 9, 2023	424
2022-0084	Unlicensed Activity - G	NOAV - Sent		Feb 24, 2022	Feb 28, 2022	May 19, 2022	414
2022-0107	Due Professional Care	NOAV - Sent		Feb 25, 2022	Mar 8, 2022	May 19, 2022	413
2022-0278	Due Professional Care	NOAV - Sent		Apr 28, 2022	May 9, 2022	May 23, 2022	351
2022-0260	Unlicensed Activity - O	Board Meeting - Pending		May 2, 2022	May 2, 2022	Feb 24, 2023	347
2022-0267	Unlicensed Activity - O	NOAV - Sent		May 3, 2022	May 3, 2022	Apr 14, 2023	346
2022-0345	Unlicensed Activity - O	IFF - Pending		Jun 2, 2022	Jun 2, 2022	Apr 14, 2023	316
2022-0347	Due Professional Care	NOAV - Sent		Jun 3, 2022	Jun 3, 2022	Jun 22, 2022	315
2022-0363	Due Professional Care	NOAV - Sent		Jun 3, 2022	Jun 21, 2022	Mar 29, 2023	315
2022-0358	Unlicensed Activity - O	NOAV - Sent		Jun 15, 2022	Jun 15, 2022	Oct 24, 2022	303
2022-0362	Unlicensed Activity - O	NOAV - Sent		Jun 21, 2022	Jun 21, 2022	Aug 3, 2022	297
2022-0366	Unlicensed Activity - O	Requested Additional Information		Jun 28, 2022	Jun 24, 2022	Apr 6, 2023	290
2022-0379	Unlicensed Activity - O	NOAV - Sent		Jul 14, 2022	Jul 14, 2022	Dec 5, 2022	274
2022-0384	Due Professional Care	NOAV - Sent		Jul 19, 2022	Jul 19, 2022	Jul 25, 2022	269
2022-0392	Due Professional Care	NOAV - Sent		Jul 25, 2022	Jul 25, 2022	Oct 24, 2022	263
2022-0393	Due Professional Care	NOAV - Sent		Jul 25, 2022	Jul 25, 2022	Oct 24, 2022	263
2022-0398	Due Professional Care	IFF - Pending		Jul 26, 2022	Jul 26, 2022	Apr 14, 2023	262
2022-0404	Unlicensed Activity - O	NOAV - Sent		Jul 28, 2022	Jul 28, 2022	Sep 19, 2022	260
2022-0423	Due Professional Care	NOAV - Pending		Aug 5, 2022	Aug 8, 2022	Aug 8, 2022	252
2022-0557	Acts Discreditable	NOAV - Sent		Aug 22, 2022	Sep 29, 2022	Oct 3, 2022	235
2022-0501	Unlicensed Activity - O	Consent Order - Sent		Sep 7, 2022	Sep 7, 2022	Apr 12, 2023	219
2022-0502	Due Professional Care	NOAV - Sent		Sep 8, 2022	Sep 8, 2022	Nov 10, 2022	218
2022-0505	Due Professional Care	IFF - Pending		Sep 8, 2022	Sep 8, 2022	Mar 15, 2023	218

2022-0506	Due Professional Care	IFF - Pending	Sep 8, 2022	Sep 8, 2022	Mar 15, 2023	218
2022-0537	Unlicensed Activity - O	NOAV - Sent	Sep 13, 2022	Sep 13, 2022	Sep 27, 2022	213
2022-0545	Due Professional Care	Entered / Intake	Sep 15, 2022	Sep 15, 2022	Sep 15, 2022	211
2022-0547	Due Professional Care	NOAV - Sent	Sep 16, 2022	Sep 16, 2022	Sep 30, 2022	210
2022-0555	Unlicensed Activity - O	Consent Order - Draft	Sep 23, 2022	Sep 26, 2022	Apr 13, 2023	203
2022-0556	Due Professional Care	Requested Additional Information	Sep 27, 2022	Sep 27, 2022	Jan 30, 2023	199
2022-0563	Unlicensed Activity - O	NOAV - Sent	Sep 29, 2022	Oct 5, 2022	Oct 6, 2022	197
2022-0558	Due Professional Care	NOAV - Pending	Oct 4, 2022	Oct 4, 2022	Oct 4, 2022	192
2022-0561	Acts Discreditable	IFF - Scheduled	Oct 4, 2022	Oct 4, 2022	Oct 4, 2022	192
2022-0572	Unlicensed Activity - O	IFF - Pending	Oct 7, 2022	Oct 7, 2022	Mar 30, 2023	189
2022-0690	Due Professional Care	NOAV - Pending	Nov 29, 2022	Nov 29, 2022	Nov 29, 2022	136
2022-0696	Unlicensed Activity - O	Board Meeting - Pending	Dec 1, 2022	Dec 1, 2022	Apr 10, 2023	134
2022-0701	Due Professional Care	NOAV - Sent	Dec 2, 2022	Dec 2, 2022	Dec 2, 2022	133
2022-0721	Due Professional Care	NOAV - Pending	Dec 9, 2022	Dec 9, 2022	Dec 9, 2022	126
2022-0732	Unlicensed Activity - O	IFF - Pending	Dec 12, 2022	Dec 12, 2022	Apr 10, 2023	123
2022-0733	Unlicensed Activity - O	IFF - Pending	Dec 13, 2022	Dec 13, 2022	Mar 30, 2023	122
2022-0736	Due Professional Care	NOAV - Sent	Dec 13, 2022	Dec 13, 2022	Jan 30, 2023	122
2023-0012	Unlicensed Activity - O	NOAV - Sent	Jan 12, 2023	Jan 12, 2023	Jan 13, 2023	92
2023-0031	Unlicensed Activity - G	IFF - Scheduled	Jan 24, 2023	Jan 24, 2023	Feb 24, 2023	80
2023-0033	Unlicensed Activity - O	Entered / Intake	Jan 24, 2023	Jan 24, 2023	Jan 24, 2023	80
2023-0045	Unlicensed Activity - O	Open Case	Feb 1, 2023	Feb 1, 2023	Feb 1, 2023	72
2023-0062	Unlicensed Activity - G	Requested Additional Information	Feb 14, 2023	Feb 14, 2023	Feb 14, 2023	59
2023-0069	Unlicensed Activity - O	Entered / Intake	Feb 16, 2023	Feb 16, 2023	Feb 16, 2023	57
2023-0070	Unlicensed Activity - O	Entered / Intake	Feb 16, 2023	Feb 16, 2023	Feb 16, 2023	57
2023-0071	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0072	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0073	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0074	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0075	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0076	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0077	Unlicensed Activity - O	Entered / Intake	Feb 17, 2023	Feb 17, 2023	Feb 17, 2023	56
2023-0081	Peer Review	Open Case	Feb 22, 2023	Feb 22, 2023	Feb 22, 2023	51
2023-0082	Unlicensed Activity - O	Open Case	Feb 22, 2023	Feb 22, 2023	Feb 22, 2023	51
2023-0108	Unlicensed Activity - O	Consent Order - Sent	Feb 26, 2023	Mar 9, 2023	Apr 6, 2023	47
2023-0092	Due Professional Care	NOAV - Pending	Mar 3, 2023	Mar 3, 2023	Mar 3, 2023	42

2023-0110	Due Professional Care	NOAV - Sent	Mar 13, 2023	Mar 13, 2023	Mar 13, 2023	32
2023-0121	Due Professional Care	NOAV - Sent	Mar 22, 2023	Mar 22, 2023	Mar 23, 2023	23
2023-0122	Unlicensed Activity - O	Open Case	Mar 23, 2023	Mar 23, 2023	Mar 1, 2023	22
2023-0139	Due Professional Care	NOAV - Sent	Mar 24, 2023	Mar 31, 2023	Apr 3, 2023	21
2023-0138	Due Professional Care	NOAV - Sent	Mar 31, 2023	Mar 31, 2023	Apr 3, 2023	14
2023-0140	Unlicensed Activity - O	NOAV - Sent	Apr 3, 2023	Apr 3, 2023	Apr 4, 2023	11
2023-0143	Due Professional Care	Requested Additional Information	Apr 4, 2023	Apr 5, 2023	Apr 5, 2023	10
2023-0145	Unlicensed Activity - O	NOAV - Pending	Apr 6, 2023	Apr 6, 2023	Apr 6, 2023	8
2023-0147	Unlicensed Activity - O	Open Case	Apr 10, 2023	Apr 10, 2023	Apr 10, 2023	4
2023-0149	Unlicensed Activity - O	Open Case	Apr 11, 2023	Apr 11, 2023	Apr 11, 2023	3
2023-0150	Unlicensed Activity - O	Open Case	Apr 11, 2023	Apr 11, 2023	Apr 11, 2023	3

All Open CPE Cases

Complaint #	Type	Status	Disposition	Date Received	Date Entered	Status Date	TotalDays
2022-0198	CPE Deficiency	IFF - Completed		Apr 14, 2022	Apr 14, 2022	Sep 20, 2022	365
2022-0252	CPE Deficiency	IFF - Completed		Apr 28, 2022	Apr 28, 2022	Sep 30, 2022	351
2022-0253	CPE Deficiency	IFF - Completed		Apr 28, 2022	Apr 28, 2022	Jul 27, 2022	351
2022-0262	CPE Deficiency	IFF - Completed		May 3, 2022	May 3, 2022	Sep 20, 2022	346
2022-0263	CPE Deficiency	IFF - Completed		May 3, 2022	May 3, 2022	Sep 20, 2022	346
2022-0264	CPE Deficiency	IFF - Completed		May 3, 2022	May 3, 2022	Sep 20, 2022	346
2022-0309	CPE Deficiency	IFF - Completed		May 17, 2022	May 17, 2022	Nov 7, 2022	332
2022-0321	CPE Deficiency	IFF - Completed		May 20, 2022	May 20, 2022	Oct 12, 2022	329
2022-0328	CPE Deficiency	Requested Additional Information		May 23, 2022	May 23, 2022	Jul 26, 2022	326
2022-0333	CPE Deficiency	IFF - Completed		May 24, 2022	May 24, 2022	Dec 19, 2022	325
2022-0359	CPE Deficiency	Consent Order - Sent		Jun 16, 2022	Jun 16, 2022	Sep 20, 2022	302
2022-0411	CPE Deficiency	IFF - Completed		Aug 2, 2022	Aug 2, 2022	Dec 19, 2022	255
2022-0434	CPE Deficiency	Consent Order - Sent		Aug 18, 2022	Aug 18, 2022	Apr 6, 2023	239
2022-0435	CPE Deficiency	IFF - Scheduled		Aug 18, 2022	Aug 18, 2022	Dec 2, 2022	239
2022-0436	CPE Deficiency	IFF - Completed		Aug 18, 2022	Aug 18, 2022	Jan 12, 2023	239
2022-0445	CPE Deficiency	IFF - Completed		Aug 19, 2022	Aug 19, 2022	Jan 31, 2023	238
2022-0453	CPE Deficiency	IFF - Completed		Aug 22, 2022	Aug 22, 2022	Jan 5, 2023	235
2022-0455	CPE Deficiency	IFF - Completed		Aug 23, 2022	Aug 23, 2022	Jan 12, 2023	234
2022-0466	CPE Deficiency	IFF - Completed		Aug 25, 2022	Aug 25, 2022	Jan 31, 2023	232
2022-0486	CPE Deficiency	Consent Order - Sent		Aug 31, 2022	Aug 31, 2022	Mar 30, 2023	226
2022-0490	CPE Deficiency	IFF - Completed		Sep 1, 2022	Sep 1, 2022	Apr 4, 2023	225
2022-0500	CPE Deficiency	IFF - Scheduled		Sep 7, 2022	Sep 7, 2022	Feb 24, 2023	219
2022-0508	CPE Deficiency	IFF - Completed		Sep 8, 2022	Sep 8, 2022	Apr 4, 2023	218
2022-0511	CPE Deficiency	IFF - Completed		Sep 8, 2022	Sep 8, 2022	Apr 12, 2023	218
2022-0524	CPE Deficiency	IFF - Scheduled		Sep 9, 2022	Sep 9, 2022	Mar 30, 2023	217
2022-0529	CPE Deficiency	IFF - Scheduled		Sep 12, 2022	Sep 12, 2022	Mar 30, 2023	214
2022-0553	CPE Deficiency	IFF - Completed		Sep 23, 2022	Sep 23, 2022	Apr 4, 2023	203
2022-0554	CPE Deficiency	IFF - Scheduled		Sep 23, 2022	Sep 23, 2022	Apr 14, 2023	203
2022-0560	CPE Deficiency	IFF - Scheduled		Oct 4, 2022	Oct 4, 2022	Apr 14, 2023	192
2022-0570	CPE Deficiency	IFF - Completed		Oct 6, 2022	Oct 6, 2022	Apr 4, 2023	190
2022-0579	CPE Deficiency	IFF - Completed		Oct 12, 2022	Oct 12, 2022	Feb 14, 2023	184
2022-0581	CPE Deficiency	IFF - Scheduled		Oct 12, 2022	Oct 12, 2022	Mar 30, 2023	184
2022-0589	CPE Deficiency	IFF - Scheduled		Oct 13, 2022	Oct 13, 2022	Apr 14, 2023	183

2022-0595	CPE Deficiency	IFF - Pending	Oct 13, 2022	Oct 13, 2022	Apr 14, 2023	183
2022-0599	CPE Deficiency	IFF - Completed	Oct 13, 2022	Oct 13, 2022	Apr 4, 2023	183
2022-0602	CPE Deficiency	IFF - Scheduled	Oct 14, 2022	Oct 14, 2022	Mar 30, 2023	182
2022-0617	CPE Deficiency	IFF - Scheduled	Oct 27, 2022	Oct 27, 2022	Mar 30, 2023	169
2022-0623	CPE Deficiency	Consent Order - Sent	Oct 31, 2022	Oct 31, 2022	Feb 14, 2023	165
2022-0625	CPE Deficiency	IFF - Scheduled	Nov 2, 2022	Nov 2, 2022	Apr 14, 2023	163
2022-0639	CPE Deficiency	IFF - Scheduled	Nov 2, 2022	Nov 2, 2022	Feb 24, 2023	163
2022-0640	CPE Deficiency	IFF - Completed	Nov 2, 2022	Nov 2, 2022	Jan 5, 2023	163
2022-0649	CPE Deficiency	IFF - Scheduled	Nov 3, 2022	Nov 3, 2022	Feb 24, 2023	162
2022-0656	CPE Deficiency	IFF - Completed	Nov 9, 2022	Nov 9, 2022	Jan 12, 2023	156
2022-0666	CPE Deficiency	IFF - Scheduled	Nov 14, 2022	Nov 14, 2022	Mar 30, 2023	151
2022-0675	CPE Deficiency	IFF - Scheduled	Nov 16, 2022	Nov 16, 2022	Mar 30, 2023	149
2022-0677	CPE Deficiency	IFF - Scheduled	Nov 17, 2022	Nov 17, 2022	Mar 30, 2023	148
2022-0679	CPE Deficiency	IFF - Scheduled	Nov 21, 2022	Nov 21, 2022	Mar 30, 2023	144
2022-0680	CPE Deficiency	IFF - Scheduled	Nov 21, 2022	Nov 21, 2022	Mar 30, 2023	144
2022-0683	CPE Deficiency	IFF - Scheduled	Nov 22, 2022	Nov 22, 2022	Mar 30, 2023	143
2022-0688	CPE Deficiency	Consent Order - Draft	Nov 28, 2022	Nov 28, 2022	Mar 16, 2023	137
2022-0691	CPE Deficiency	Consent Order - Sent	Nov 29, 2022	Nov 29, 2022	Mar 17, 2023	136
2022-0692	CPE Deficiency	IFF - Scheduled	Nov 29, 2022	Nov 29, 2022	Mar 30, 2023	136
2022-0693	CPE Deficiency	IFF - Scheduled	Nov 29, 2022	Nov 29, 2022	Mar 30, 2023	136
2022-0697	CPE Deficiency	Requested Additional Information	Dec 1, 2022	Dec 1, 2022	Mar 29, 2023	134
2022-0698	CPE Deficiency	IFF - Scheduled	Dec 1, 2022	Dec 1, 2022	Mar 30, 2023	134
2022-0704	CPE Deficiency	Consent Order - Sent	Dec 6, 2022	Dec 6, 2022	Mar 17, 2023	129
2022-0705	CPE Deficiency	Consent Order - Sent	Dec 6, 2022	Dec 6, 2022	Mar 20, 2023	129
2022-0707	CPE Deficiency	IFF - Scheduled	Dec 6, 2022	Dec 6, 2022	Mar 30, 2023	129
2022-0708	CPE Deficiency	IFF - Scheduled	Dec 6, 2022	Dec 6, 2022	Apr 14, 2023	129
2022-0709	CPE Deficiency	Entered / Intake	Dec 6, 2022	Dec 6, 2022	Dec 6, 2022	129
2022-0711	CPE Deficiency	IFF - Scheduled	Dec 7, 2022	Dec 7, 2022	Mar 30, 2023	128
2022-0714	CPE Deficiency	IFF - Scheduled	Dec 7, 2022	Dec 7, 2022	Mar 30, 2023	128
2022-0715	CPE Deficiency	Consent Order - Sent	Dec 7, 2022	Dec 7, 2022	Mar 20, 2023	128
2022-0717	CPE Deficiency	IFF - Scheduled	Dec 7, 2022	Dec 7, 2022	Mar 30, 2023	128
2022-0718	CPE Deficiency	IFF - Scheduled	Dec 7, 2022	Dec 7, 2022	Mar 30, 2023	128
2022-0723	CPE Deficiency	IFF - Scheduled	Dec 9, 2022	Dec 9, 2022	Apr 14, 2023	126
2022-0724	CPE Deficiency	Consent Order - Sent	Dec 9, 2022	Dec 9, 2022	Mar 21, 2023	126
2022-0729	CPE Deficiency	IFF - Scheduled	Dec 12, 2022	Dec 12, 2022	Mar 30, 2023	123

2022-0739	CPE Deficiency	IFF - Scheduled	Dec 19, 2022	Dec 19, 2022	Mar 30, 2023	116
2022-0741	CPE Deficiency	IFF - Scheduled	Dec 19, 2022	Dec 19, 2022	Mar 30, 2023	116
2022-0747	CPE Deficiency	IFF - Scheduled	Dec 21, 2022	Dec 21, 2022	Apr 14, 2023	114
2022-0758	CPE Deficiency	IFF - Scheduled	Dec 29, 2022	Dec 29, 2022	Apr 14, 2023	106
2023-0006	CPE Deficiency	Consent Order - Sent	Jan 5, 2023	Jan 5, 2023	Apr 14, 2023	99
2023-0008	CPE Deficiency	Consent Order - Sent	Jan 9, 2023	Jan 9, 2023	Apr 3, 2023	95
2023-0017	CPE Deficiency	Consent Order - Draft	Jan 18, 2023	Jan 18, 2023	Mar 28, 2023	86
2023-0018	CPE Deficiency	Consent Order - Sent	Jan 18, 2023	Jan 18, 2023	Apr 3, 2023	86
2023-0020	CPE Deficiency	IFF - Scheduled	Jan 18, 2023	Jan 18, 2023	Apr 14, 2023	86
2023-0021	CPE Deficiency	Consent Order - Sent	Jan 19, 2023	Jan 19, 2023	Mar 29, 2023	85
2023-0022	CPE Deficiency	IFF - Scheduled	Jan 19, 2023	Jan 19, 2023	Mar 30, 2023	85
2023-0036	CPE Deficiency	Consent Order - Sent	Jan 26, 2023	Jan 26, 2023	Mar 30, 2023	78
2023-0040	CPE Deficiency	Consent Order - Sent	Jan 30, 2023	Jan 30, 2023	Mar 30, 2023	74
2023-0041	CPE Deficiency	IFF - Scheduled	Jan 31, 2023	Jan 31, 2023	Mar 30, 2023	73
2023-0042	CPE Deficiency	IFF - Scheduled	Jan 31, 2023	Jan 31, 2023	Apr 14, 2023	73
2023-0043	CPE Deficiency	Consent Order - Sent	Jan 31, 2023	Jan 31, 2023	Mar 30, 2023	73
2023-0044	CPE Deficiency	Consent Order - Sent	Feb 1, 2023	Feb 1, 2023	Mar 31, 2023	72
2023-0046	CPE Deficiency	IFF - Scheduled	Feb 1, 2023	Feb 1, 2023	Mar 30, 2023	72
2023-0047	CPE Deficiency	IFF - Scheduled	Feb 1, 2023	Feb 1, 2023	Feb 24, 2023	72
2023-0048	CPE Deficiency	Open Case	Feb 1, 2023	Feb 1, 2023	Feb 1, 2023	72
2023-0052	CPE Deficiency	IFF - Scheduled	Feb 3, 2023	Feb 3, 2023	Apr 14, 2023	70
2023-0054	CPE Deficiency	Consent Order - Sent	Feb 6, 2023	Feb 6, 2023	Mar 31, 2023	67
2023-0057	CPE Deficiency	Consent Order - Sent	Feb 10, 2023	Feb 10, 2023	Apr 3, 2023	63
2023-0058	CPE Deficiency	Consent Order - Sent	Feb 13, 2023	Feb 13, 2023	Apr 3, 2023	60
2023-0059	CPE Deficiency	Consent Order - Sent	Feb 13, 2023	Feb 13, 2023	Apr 3, 2023	60
2023-0064	CPE Deficiency	Consent Order - Sent	Feb 14, 2023	Feb 14, 2023	Apr 3, 2023	59
2023-0065	CPE Deficiency	IFF - Scheduled	Feb 15, 2023	Feb 15, 2023	Apr 14, 2023	58
2023-0066	CPE Deficiency	Consent Order - Sent	Feb 15, 2023	Feb 15, 2023	Apr 3, 2023	58
2023-0067	CPE Deficiency	Consent Order - Sent	Feb 15, 2023	Feb 15, 2023	Apr 3, 2023	58
2023-0068	CPE Deficiency	Consent Order - Sent	Feb 16, 2023	Feb 16, 2023	Apr 3, 2023	57
2023-0078	CPE Deficiency	Consent Order - Sent	Feb 21, 2023	Feb 21, 2023	Apr 4, 2023	52
2023-0083	CPE Deficiency	Consent Order - Sent	Feb 24, 2023	Feb 24, 2023	Apr 4, 2023	49
2023-0085	CPE Deficiency	Consent Order - Sent	Feb 27, 2023	Feb 27, 2023	Apr 4, 2023	46
2023-0086	CPE Deficiency	IFF - Scheduled	Feb 27, 2023	Feb 27, 2023	Apr 14, 2023	46
2023-0087	CPE Deficiency	IFF - Scheduled	Feb 27, 2023	Feb 27, 2023	Apr 14, 2023	46

2023-0088	CPE Deficiency	Consent Order - Sent	Mar 2, 2023	Mar 2, 2023	Apr 4, 2023	43
2023-0089	CPE Deficiency	Consent Order - Sent	Mar 2, 2023	Mar 2, 2023	Apr 4, 2023	43
2023-0090	CPE Deficiency	Consent Order - Sent	Mar 2, 2023	Mar 2, 2023	Apr 4, 2023	43
2023-0091	CPE Deficiency	Consent Order - Sent	Mar 3, 2023	Mar 3, 2023	Apr 4, 2023	42
2023-0093	CPE Deficiency	Consent Order - Sent	Mar 3, 2023	Mar 3, 2023	Apr 4, 2023	42
2023-0094	CPE Deficiency	Consent Order - Sent	Mar 3, 2023	Mar 3, 2023	Apr 4, 2023	42
2023-0095	CPE Deficiency	Consent Order - Draft	Mar 3, 2023	Mar 3, 2023	Apr 3, 2023	42
2023-0097	CPE Deficiency	Consent Order - Sent	Mar 6, 2023	Mar 6, 2023	Apr 4, 2023	39
2023-0101	CPE Deficiency	IFF - Scheduled	Mar 7, 2023	Mar 7, 2023	Apr 14, 2023	38
2023-0104	CPE Deficiency	Consent Order - Sent	Mar 9, 2023	Mar 9, 2023	Apr 5, 2023	36
2023-0105	CPE Deficiency	Consent Order - Sent	Mar 9, 2023	Mar 9, 2023	Apr 5, 2023	36
2023-0109	CPE Deficiency	Consent Order - Sent	Mar 10, 2023	Mar 10, 2023	Apr 5, 2023	35
2023-0111	CPE Deficiency	Consent Order - Sent	Mar 14, 2023	Mar 14, 2023	Apr 5, 2023	31
2023-0114	CPE Deficiency	Consent Order - Sent	Mar 17, 2023	Mar 17, 2023	Apr 5, 2023	28
2023-0117	CPE Deficiency	IFF - Scheduled	Mar 21, 2023	Mar 21, 2023	Apr 14, 2023	24
2023-0120	CPE Deficiency	Consent Order - Sent	Mar 22, 2023	Mar 22, 2023	Apr 5, 2023	23
2023-0124	CPE Deficiency	IFF - Scheduled	Mar 24, 2023	Mar 24, 2023	Apr 14, 2023	21
2023-0125	CPE Deficiency	Consent Order - Sent	Mar 24, 2023	Mar 24, 2023	Apr 6, 2023	21
2023-0126	CPE Deficiency	Consent Order - Sent	Mar 27, 2023	Mar 27, 2023	Apr 6, 2023	18
2023-0127	CPE Deficiency	Consent Order - Sent	Mar 27, 2023	Mar 27, 2023	Apr 6, 2023	18
2023-0128	CPE Deficiency	Consent Order - Sent	Mar 28, 2023	Mar 28, 2023	Apr 6, 2023	17
2023-0129	CPE Deficiency	Consent Order - Sent	Mar 28, 2023	Mar 28, 2023	Apr 6, 2023	17
2023-0133	CPE Deficiency	IFF - Scheduled	Mar 31, 2023	Mar 31, 2023	Apr 14, 2023	14
2023-0134	CPE Deficiency	IFF - Scheduled	Mar 31, 2023	Mar 31, 2023	Apr 14, 2023	14
2023-0135	CPE Deficiency	Entered / Intake	Mar 31, 2023	Mar 31, 2023	Mar 31, 2023	14
2023-0141	CPE Deficiency	IFF - Scheduled	Apr 4, 2023	Apr 4, 2023	Apr 14, 2023	10
2023-0142	CPE Deficiency	Consent Order - Sent	Apr 5, 2023	Apr 5, 2023	Apr 6, 2023	9
2023-0144	CPE Deficiency	Consent Order - Sent	Apr 5, 2023	Apr 5, 2023	Apr 6, 2023	9
2023-0151	CPE Deficiency	Entered / Intake	Apr 12, 2023	Apr 12, 2023	Apr 12, 2023	2

18VAC5-22-70. Education.

A. In order for a person to take the CPA examination through Virginia, he must have obtained from one or more accredited institutions at least 120 semester hours of education, a baccalaureate or higher degree, and an accounting concentration or equivalent prior to taking any part of the CPA examination.

B. For the purpose of complying with subsection A of this section and with subdivision A 1 a of § [54.1-4409.2](#) of the Code of Virginia, obtaining an accounting concentration or equivalent requires obtaining at a minimum:

1. 24 semester hours of accounting courses that must include courses in auditing, financial accounting, ~~management~~-accounting [information systems](#), and taxation; and
2. 24 semester hours of business courses, no more than six semester hours of which could be considered accounting courses.

No more than three semester hours of ~~Principles or~~ introductory [or foundational](#) accounting courses can~~not~~ be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.

A person who has passed the CPA examination in a state other than Virginia and who has met the educational requirements of that state will be deemed to have obtained an accounting concentration or equivalent if the requirements of that state are substantially equivalent as defined in § [54.1-4411](#).

18VAC5-22-80. Examination.

A. In order to comply with subdivision A 1 b of § 54.1-4409.2 of the Code of Virginia:

1. Each section of the CPA examination must be passed by attaining a uniform passing grade established through a psychometrically acceptable standard-setting procedure approved by the board.
2. Persons may take sections of the CPA examination in any order.
 - a. Subject to subdivision 2 b of this subsection, a person who fails a section of the CPA examination may not retake that section until the next quarter of the calendar year unless otherwise prescribed by the board.
 - b. The board may decide to eliminate the current restriction outlined in subdivision 2 a of this subsection and allow a person to retake sections of the CPA examination as soon as the person's grade for any previous attempt of that same section has been released.
3. When a person first passes a section of the CPA examination, the person has ~~18~~24 months to pass the remaining sections. If the remaining sections are not passed within the ~~18~~24-month period, the person loses credit for the first section passed, and a new ~~18~~24-month period starts with the next section passed. Depending on the facts and circumstances, the board may grant additional time to pass the remaining sections provided that the waiver or deferral is in the public interest.

B. Failure to comply with the policies established by the board for conduct at the CPA examination may result in the loss of eligibility to take the CPA examination or credit for sections of the CPA examination passed. Cheating by a person in connection with the CPA examination shall invalidate any grade earned on any section of the CPA examination and may warrant expulsion from the CPA examination site and disqualification from taking the CPA examination for a specified period of time as determined by the board.

C. The board may postpone scheduled CPA examinations, the release of grades, or the issuance of licenses under the following circumstances:

1. A breach of CPA examination security;
2. Unauthorized acquisition or disclosure of the contents of a CPA examination;
3. Suspected or actual negligence, errors, omissions, or irregularities in conducting a CPA examination; or
4. Any other reasonable circumstances.

D. Prior to being considered for a Virginia license, a person shall pass an ethics examination approved by the board.

CPE Deficiency						
First Offense			Second Offense[^]		Third Offense [^]	
Deficiency	Self Report	CPE Audit		Self Report	CPE Audit	all cases
<5 hours	No Action	Advisory Letter		Reprimand*	Reprimand & \$100*	Reprimand \$200
>5 but ≤ 10 hours	Advisory Letter	Reprimand		Reprimand & \$100*	Reprimand & \$150*	Reprimand \$250*
	Penalty per deficient CPE hour >10 hours					
	\$8 per hour & Reprimand*	\$10 per hour & Reprimand*		\$12 per hour & Reprimand*	\$15 per hour & Reprimand*	\$25 per hour & Reprimand*
Additional disciplinary action	N/A	N/A		N/A	1-year suspension if deficiency ≥ 80 hours	1-year suspension if deficiency ≥ 60 hours

* All CPE Orders for deficiencies ≥ 10 hours will include a reprimand, requirement to make up the deficient CPE, and a compliance review for the next reporting

[^]Second and third offenses applied when the current deficiency is within the same category of the prior deficiency. For example, a licensee deficient CPE hours in 2015 and again in 2023, or a licensee failed to meet the annual ethics requirement in 2017 and again in 2023.

Additional Fines						
First Offense			Second Offense[^]		Third Offense [^]	
Deficiency	Self Report	CPE Audit		Self Report	CPE Audit	all cases
Failure to take 1 year of Virginia Approved Ethics**	Advisory Letter	Reprimand		Reprimand and \$250	Reprimand and \$350	Reprimand and \$500
Failure to take more than 1 year of Virginia Approved Ethics**	Reprimand	Reprimand and \$250		Reprimand and \$350	Reprimand and \$500	Reprimand and \$750
Failure to meet the annual minimum 20 CPE hours in any given calendar year(s)	Reprimand	Reprimand and \$250		Reprimand and \$350	Reprimand and \$500	Reprimand and \$750
Failure to take 8 hours of Auditing and Attestation in any single given calendar year	Reprimand	Reprimand and \$250		Reprimand and \$350	Reprimand and \$500	Reprimand and \$750
Failure to take 8 hours of Auditing and Attestation for more than 1 year in the same reporting period.	Reprimand and \$250	Reprimand and \$350		Reprimand and \$500	Reprimand and \$750	Reprimand and \$1000
False Certification of CPE during renewal	Advisory Letter	Reprimand		Reprimand and \$150	Reprimand and \$250	Reprimand and \$750
Failure to update demographics	Advisory Letter	Reprimand		Reprimand and \$150	Reprimand and \$250	Reprimand and \$500

Failure to respond to a CPE audit

Proceeding under Code of Virginia §2.2-4019

Failure to comply with VBOA disciplinary action

- Suspension of license
- Licensee must come in front of the Board for reinstatement

** Licensee will be required to submit proof of completion of the current year's VBOA approved ethics course

Penalties based on proposed Guidelines

Penalties based on Current Guidelines

Hours Deficient	First Offense		Second Offense		Third Offense	First Offense		Second Offense	Third Offense
	Self Report	All Others	Self Report	All Cases	All Cases	Self Report	All Others	All Cases	All Cases
<5^	No Action	Advisory Letter	Reprimand	Reprimand & \$100	Reprimand & \$150		N/A	N/A	N/A
<10^	Advisory Letter	Reprimand	Reprimand & \$100	Reprimand & \$150	Reprimand & \$250	Advisory Letter	Reprimand	\$500	\$750

^other than A&A or Ethics

If the deficiency is >10 hours the fines will be calculated by the number of hours deficient

Hours Deficient	\$8 per hour	\$10 per hour	\$12 per hour	\$15 per hour	\$25 Per Hour
10	\$80	\$100	\$120	\$150	\$250
11	\$88	\$110	\$132	\$165	\$275
12	\$96	\$120	\$144	\$180	\$300
13	\$104	\$130	\$156	\$195	\$325
14	\$112	\$140	\$168	\$210	\$350
15	\$120	\$150	\$180	\$225	\$375
16	\$128	\$160	\$192	\$240	\$400
17	\$136	\$170	\$204	\$255	\$425
18	\$144	\$180	\$216	\$270	\$450
19	\$152	\$190	\$228	\$285	\$475
20	\$160	\$200	\$240	\$300	\$500
21	\$168	\$210	\$252	\$315	\$525
22	\$176	\$220	\$264	\$330	\$550
23	\$184	\$230	\$276	\$345	\$575
24	\$192	\$240	\$288	\$360	\$600
25	\$200	\$250	\$300	\$375	\$625
26	\$208	\$260	\$312	\$390	\$650
27	\$216	\$270	\$324	\$405	\$675
28	\$224	\$280	\$336	\$420	\$700
29	\$232	\$290	\$348	\$435	\$725
30	\$240	\$300	\$360	\$450	\$750
31	\$248	\$310	\$372	\$465	\$775
32	\$256	\$320	\$384	\$480	\$800
33	\$264	\$330	\$396	\$495	\$825
34	\$272	\$340	\$408	\$510	\$850
35	\$280	\$350	\$420	\$525	\$875
36	\$288	\$360	\$432	\$540	\$900
37	\$296	\$370	\$444	\$555	\$925
38	\$304	\$380	\$456	\$570	\$950
39	\$312	\$390	\$468	\$585	\$975
40	\$320	\$400	\$480	\$600	\$1,000

\$250	\$500	\$750	\$1,000
Must make-up deficient hours	Must make-up deficient hours	Must make-up deficient hours	1-Year suspension
Subject to compliance review	Subject to compliance review	Subject to compliance review	Subject to compliance review after reinstatement

\$500	\$875	\$1,000	\$2,000
Must make-up deficient hours	Must make-up deficient hours	1-Year suspension	Revocation - may re-apply after 5 years
Subject to compliance review	Subject to compliance review	Subject to compliance review after reinstatement	Subject to compliance review after reinstatement

Penalties based on proposed Guidelines

Penalties based on Current Guidelines

Hours Deficient	First Offense		Second Offense		Third Offense	First Offense			Second Offense	Third Offense
	Self Report	All Others	Self Report	All Cases	All Cases	Self Report	All Others	All Cases	All Cases	
41	\$328	\$410	\$492	\$615	\$1,025					
42	\$336	\$420	\$504	\$630	\$1,050					
43	\$344	\$430	\$516	\$645	\$1,075					
44	\$352	\$440	\$528	\$660	\$1,100					
45	\$360	\$450	\$540	\$675	\$1,125					
46	\$368	\$460	\$552	\$690	\$1,150					
47	\$376	\$470	\$564	\$705	\$1,175					
48	\$384	\$480	\$576	\$720	\$1,200					
49	\$392	\$490	\$588	\$735	\$1,225					
50	\$400	\$500	\$600	\$750	\$1,250					
51	\$408	\$510	\$612	\$765	\$1,275					
52	\$416	\$520	\$624	\$780	\$1,300					
53	\$424	\$530	\$636	\$795	\$1,325					
54	\$432	\$540	\$648	\$810	\$1,350					
55	\$440	\$550	\$660	\$825	\$1,375					
56	\$448	\$560	\$672	\$840	\$1,400					
57	\$456	\$570	\$684	\$855	\$1,425					
58	\$464	\$580	\$696	\$870	\$1,450					
59	\$472	\$590	\$708	\$885	\$1,475					
60	\$480	\$600	\$720	\$900	\$1,500 1-year suspension					
61	\$488	\$610	\$732	\$915	\$1,525 1-year suspension					
62	\$496	\$620	\$744	\$930	\$1,550 1-year suspension					
63	\$504	\$630	\$756	\$945	\$1,575 1-year suspension					
64	\$512	\$640	\$768	\$960	\$1,600 1-year suspension					
65	\$520	\$650	\$780	\$975	\$1,625 1-year suspension					
66	\$528	\$660	\$792	\$990	\$1,650 1-year suspension					
67	\$536	\$670	\$804	\$1,005	\$1,675 1-year suspension	\$625	\$875	\$1,125	\$2,000	
68						Must make-up deficient hours	Must make-up deficient hours	1-Year suspension	Revocation - may re-apply after 5 years	
69	\$544	\$680	\$816	\$1,020	\$1,700 1-year suspension	Subject to compliance review	Subject to compliance review	Subject to compliance review after reinstatement	Subject to compliance review after reinstatement	
70	\$552	\$690	\$828	\$1,035	\$1,725 1-year suspension					
71	\$560	\$700	\$840	\$1,050	\$1,750 1-year suspension					
72	\$568	\$710	\$852	\$1,065	\$1,775 1-year suspension					
73	\$576	\$720	\$864	\$1,080	\$1,800 1-year suspension					
74	\$584	\$730	\$876	\$1,095	\$1,825 1-year suspension					
75	\$592	\$740	\$888	\$1,110	\$1,850 1-year suspension					
76	\$600	\$750	\$900	\$1,125	\$1,875 1-year suspension					
77	\$608	\$760	\$912	\$1,140	\$1,900 1-year suspension					
78	\$616	\$770	\$924	\$1,155	\$1,925 1-year suspension					
79	\$624	\$780	\$936	\$1,170	\$1,950 1-year suspension					
80	\$632	\$790	\$948	\$1,185	\$1,975 1-year suspension					
81	\$640	\$800	\$960	\$1,200 1-year suspension	\$2,000 1-year suspension					
82	\$648	\$810	\$972	\$1,215 1-year suspension	\$2,025 1-year suspension					
83	\$656	\$820	\$984	\$1,230 1-year suspension	\$2,050 1-year suspension					
84	\$664	\$830	\$996	\$1,245 1-year suspension	\$2,075 1-year suspension					
85	\$672	\$840	\$1,008	\$1,260 1-year suspension	\$2,100 1-year suspension					

Penalties based on proposed Guidelines

Penalties based on Current Guidelines

Hours Deficient	First Offense		Second Offense		Third Offense		First Offense		Second Offense		Third Offense	
	Self Report	All Others	Self Report	All Cases	All Cases		Self Report	All Others	All Cases	All Cases		
85	\$680	\$850	\$1,020	\$1,275	1-year suspension	\$2,125	1-year suspension					
86	\$688	\$860	\$1,032	\$1,290	1-year suspension	\$2,150	1-year suspension					
87	\$696	\$870	\$1,044	\$1,305	1-year suspension	\$2,175	1-year suspension					
88	\$704	\$880	\$1,056	\$1,320	1-year suspension	\$2,200	1-year suspension					
89	\$712	\$890	\$1,068	\$1,335	1-year suspension	\$2,225	1-year suspension					
90	\$720	\$900	\$1,080	\$1,350	1-year suspension	\$2,250	1-year suspension					



VIRGINIA BOARD OF ACCOUNTANCY BYLAWS FEBRUARY 2020

Article I – Members

The appointment and limitations of service of the members shall be in accordance with Section 54.1-4402-54.1-4404 of the Code of Virginia.

Article II - Officers of the Board

Officers of the Board shall consist of Chair and Vice Chair. The terms of office of the Chair and Vice Chair shall be for 12 months or until succeeded. The term of each office shall begin July 1 of each year. No officer shall be eligible to serve more than two consecutive terms in the same office unless serving an unexpired term.

- A. Chair: The Chair shall preserve order and preside at all meetings according to parliamentary rules, the Virginia Administrative Process Act, and the Virginia Freedom of Information Act. The Chair shall sign his or her name as Chair to the certificates authorized to be signed by the Chair.
- B. Vice Chair: The Vice Chair shall act as Chair in the absence of the Chair.
- C. Order of succession: In the event of a vacancy in the office of Chair, the Vice Chair shall assume the office of Chair for the remainder of the term. In the event of a vacancy in the office of Vice Chair, a special election will be held.

Article III - Election of Officers

The Board shall elect officers for a term of one year. The term of each office shall begin July 1 of each year.

Board members may nominate fellow Board members for Chair and Vice Chair at the first scheduled Board meeting following April 1 of each year. The election of officers shall occur at this meeting. The elected officers shall assume their duties July 1 of each year.

- A. Officers shall be elected at a meeting of the Board with a quorum present.
- B. Voting shall be by voice vote, roll call or show of hands. A simple majority shall prevail with the current Chair casting a vote only to break a tie.
- C. The election shall occur in the following order: Chair, Vice-Chair.

Article IV – Committees

- A. The Board may establish committees as deemed necessary to assist the Board in its work.



- B. The Board shall approve the members of the committees. The Board may appoint members to a committee who are not members of the Board when it serves the purpose of the committee.
- C. The work of committees shall be outlined in policy and be advisory to the board unless otherwise specified.

Amendments to Bylaws

Amendments to these bylaws may be proposed by presenting the amendments in writing to all Board members seven calendar days prior to any scheduled Board meeting.

VBOA Board Election Nominees April 24, 2023

Term July 1, 2023 – June 30, 2024

Nominees for Chair

William Brown

Wendy Lewis

Nominees for Vice-Chair

William Brown

Nadia Rogers