

THE VIRGINIA BOARD OF ACCOUNTANCY
Enforcement Committee
Meeting Minutes
October 4, 2007

The Virginia Board of Accountancy's Enforcement Committee met on Thursday October 4, 2007, at 9960 Mayland Drive, Perimeter Center, Second Floor T-2, Richmond, Virginia 23233

The following members of the Committee were present:

Dian T. Calderone, MTX, CPA, Enforcement Chairman
Tyrone Dickerson, CPA,

The following staff members were in attendance:

Nancy Taylor Feldman, Executive Director/Agency Head
Jean Grant, Enforcement Manager

There were no members of the public in attendance

The meeting convened at 9:50 a.m.

The Enforcement Committee opened the meeting with respect to Agenda Item A, discussion of the proposed Amnesty Program. Ms. Calderone indicated that communication with Cindy Norwood, AAG and Board Counsel suggests that VBOA would require specific statutory authority to proceed with an amnesty program. However, the EC believes an effective process for handling cases of CPAs who have continued to work on an expired license could be developed without amnesty. This would involve a review by the enforcement staff to determine no harm to the public. With the approval of the EC, a consent agreement would be offered that allowed the CPA to pay a monetary penalty of \$500 along with a completed reinstatement application w/fee paid and evidence of completion of the required CPE. Ms. Grant agreed to draft a procedure for this process

The Committee discussed the possibility of the usefulness of sanction reference points regarding written guidelines for standard of conduct violations. It was agreed that additional clarification of the benefits and usefulness was necessary before proceeding.

The Committee discussed the proposed Cross Jurisdictional Investigation Policy and determined that it shall remain under revision to be deferred to the next EC meeting. A date was agreed upon for the next EC meeting for December 18, 2007. With respect to Agenda Item E, a review of the open disciplinary cases were discussed in closed session.

Upon a motion by Ms. Calderone, and seconded by Mr. Dickerson, the Committee approved by unanimous vote that the meeting be recessed and that the Committee immediately reconvene in closed session for the purpose of consultation on Committee matters within the jurisdiction of the Board as permitted by § 2.2-3711 A.28 of the Code of Virginia.

The non-members in attendance to reasonably aid the consideration of the topic were:

Nancy Taylor Feldman, Executive Director/Agency Head
Jean Grant, Enforcement Manager

The members voting "AYE: were Ms. Calderone and Mr. Dickerson.

This motion is made with respect to the matter identified as Agenda Item E, Review of Open Cases.

Upon a motion by Ms Calderone, and seconded by Mr. Dickerson, the Committee approved by unanimous vote that the closed meeting, as authorized by § 2.2-3711 A.28 of the Code of Virginia, be adjourned, and that the Committee immediately reconvene in open public meeting. The members voting “**AYE**” were Ms. Calderone and Mr. Dickerson.

Upon a motion by Ms Calderone, and seconded by Mr. Dickerson, the Committee made the following certification:

WHEREAS, the Board of Accountancy’s Enforcement 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 of the Code of Virginia requires a certification by this Board of Accountancy that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Accountancy’s Enforcement 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 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 Board of Accountancy.

ROLL CALL VOTE: Tyrone Dickerson, CPA – Aye and Dian T. Calderone, MTX, CPA – Aye

VOTE

AYES: Two (2)

NAYS: None.

Upon a motion by Ms Calderone and seconded by Mr. Dickerson, the Committee voted to take action, as follows:

Case number- 2007-D14 was closed as Undetermined

Case numbers - 2007-D17, 2007-D20, 2007-D21, 2007-U12 and 2007-U15 were closed as No Violation

Case number - 2007-D23, 2007-D24 and 2007-U06 were deferred for additional information.

Case number – 2007-U13 will be offered a License Agreement

Case number – 2007-U14 and 2007-D18 will be offered a Consent Agreement,

Case number- 2007-D15 will remain closed as No Violation.

The meeting was adjourned at 12:52 p.m.

Dian T. Calderone, MTX, CPA
Chairman, Enforcement Committee