
**Board Meeting
January 7, 2020
Final/Approved minutes**

The Virginia Board of Accountancy met on Tuesday, January 7, 2020, in Board Room #4 of the Perimeter Center, 9960 Mayland Dr., Henrico, VA 23233

MEMBERS PRESENT: D. Brian Carson, CPA, CGMA, Chair
Matthew P. Boshier, Esq.
W. Barclay Bradshaw, CPA
William R. Brown, CPA
Nadia A. Rogers, CPA

**MEMBERS PRESENT
FOR A PORTION OF
MEETING:** Laurie Warwick, CPA, Vice Chair
Stephanie S. Saunders, CPA

LEGAL COUNSEL: James Flaherty, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT: Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Amanda E. M. Blount, Enforcement Director
Kelli Anderson, Communications Manager
Elizabeth Marcello, Information and Policy Advisor
Heather Rogers, Executive Administrative Assistant
Laurie Burton, Investigator
Jennifer Winters, Adjudication Specialist

MEMBERS OF THE PUBLIC PRESENT: Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants
Amy Mawyer, Vice President, Learning, Virginia Society of Certified
Public Accountants
Linda Newsom-McCurdy, CAE, Senior Director, Learning, Virginia
Society of Certified Public Accountants
Maureen Dingus, CAE, Chief Operating Officer, Virginia Society of
Certified Public Accountants

CALL TO ORDER

Mr. Carson called the meeting to order at 10:04 a.m.

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SECURITY BRIEFING

Ms. Rogers provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Mr. Carson determined there was a quorum present.

APPROVAL OF AGENDA

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to approve the January 7, 2020, agenda, as amended. The members voting “**AYE**” were Mr. Carson, Mr. Boshier, Mr. Bradshaw, Mr. Brown, Ms. Rogers and Ms. Saunders. Ms. Warwick was absent.

APPROVAL OF MINUTES

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted unanimously to approve the November 15, 2019, Board meeting minutes, as amended. The members voting “**AYE**” were Mr. Carson, Mr. Boshier, Mr. Bradshaw, Mr. Brown, Ms. Saunders and Ms. Rogers. Ms. Warwick was absent.

PUBLIC COMMENT PERIOD

Ms. Walker spoke about the upcoming legislative session and how the VSCPA will be thorough in vetting any legislation concerning CPAs.

Ms. Dingus discussed the ethics course requirements and how the VSCPA will proceed in the future.

APPROVAL OF CONSENT AGENDA

Upon a motion by Ms. Saunders, and duly seconded, the members voted to approve the Consent Agenda, as presented. The members voting “**AYE**” were Mr. Brown, Ms. Saunders, Mr. Carson and Ms. Rogers. Mr. Bradshaw and Mr. Boshier abstained. Ms. Warwick was absent.

Ms. Warwick entered the meeting.

NASBA COMMITTEE UPDATES

NASBA Communications Committee

Mr. Carson stated there are no recent updates.

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NASBA Enforcement Resources Committee

Mr. Brown stated there are no recent updates.

NASBA Education Committee and UAA Committee

Ms. Saunders informed the Board that on December 10, 2019, the NASBA Education Committee held a Zoom meeting that included a presentation by Colleen Conrad and Dan Dustin on the CPA Evolution Model. A key takeaway was that the CORE would concentrate on basic knowledge of accounting, auditing, tax and technology. The NASBA Education Committee will have a follow up meeting on January 10, 2020, to discuss the recommendations from the AICPA-NASBA CPA Evolution Education Advisory Group, who will be discussing potential changes to the educational requirements of the UAA.

The NASBA UAA Committee held a telephone meeting on December 16, 2019, to discuss anticipated activity in the coming year. An update on the status of NOCLAR (noncompliance with laws and regulations) was presented. Discussion ensued.

NASBA Board of Directors

Ms. Saunders led the discussion regarding the NASBA Board of Directors meeting that will be held January 17, 2020.

EXECUTIVE DIRECTOR'S REPORT

General Updates

Ms. Glynn presented the following general updates regarding the VBOA:

- Ms. Glynn spoke briefly on the VBOA staff cross-training initiative.
- Ms. Glynn stated that a new project manager has been hired.
- Ms. Glynn informed the Board the continuous testing language was approved as of December 11, 2019, as well as VBOA Policies #4, #9 and #10.

Financial and Board Report

Ms. Reinholtz provided an overview of the financial and board reports. She provided handouts, in the board packet, on the updated budget and the cash balance report. She fielded questions from the Board.

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Enforcements, CPE and Status of Open Cases

Ms. Blount led the discussion regarding the status of open and closed enforcement cases. Ms. Blount guided the Board members through her report and fielded questions. Ms. Blount provided a summary on CPE cases and audits.

BOARD DISCUSSION TOPICS

PROC Meeting and Updates

Ms. Rogers provided an update on the Peer Review Oversight Committee meeting that took place on December 16, 2019. Ms. Rogers informed the Board that the Committee is currently comprised of three members and that it is currently searching for an additional member. The term served by Committee members was also discussed.

VBOA Policy #9

Ms. Marcello led the discussion regarding VBOA Policy #9. She fielded questions from the Board members.

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted unanimously to accept the changes to VBOA Policy #9, as amended. The members voting “**AYE**” were Mr. Carson, Ms. Warwick, Mr. Boshier, Ms. Rogers, Mr. Brown, Ms. Saunders and Mr. Bradshaw.

Inactive Application Format

Ms. Anderson informed the Board members that in early February a mass email will be sent to all licensees with the update of the name change of the status from Active – CPE Exempt to Inactive.

Volunteer Services

Ms. Anderson presented the VBOA guidance on volunteer services for Virginia licensees.

VBOA Website Redesign

Ms. Anderson presented the new VBOA test website to the Board members and received feedback.

RECESS FOR LUNCH 12:16 p.m.

RECONVENE 12:47 p.m.

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Ethics 2020 and 2021

Ms. Glynn gave an update on the 2020 ethics sponsor application process, the ethics committee member search, how the Board may approve providers/sponsors/instructors in the future and discussed several responses from the CPE survey that was sent to all licensees in August 2019.

Enforcement/IFF Training

Ms. Saunders, Mr. Bradshaw and Mr. Brown gave a brief overview on how they approach presiding over an Informal Fact Finding (IFF) conference. Discussion ensued.

Ms. Saunders left the meeting.

ADDITIONAL ITEMS FOR DISCUSSION

Carry over topics

- Required coursework for CPA examination/licensure
- CPE survey results/research
- Publication of disciplinary actions

Sign Conflict of Interest forms

Sign Travel Expense vouchers

Future meeting dates

- February 25, 2020
- April 28, 2020
- May 21, 2020 (Planning Meeting)
- June 23, 2020
- August 18, 2020
- October 8, 2020

Begin closed meeting

“I move that 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

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regarding specific legal matters' and 'contracts' exemptions contained in Virginia Code § 2.2-3711 (A)(8) and § 2.2-3711 (A)(29)." The following non-members will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn, Amanda Blount, Elizabeth Marcello and James Flaherty.

End closed meeting

"I move the following resolution:

WHEREAS, the Virginia Board of Accountancy 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 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 laws were discussed in the closed meeting to which this certification resolution convening the closed meeting were heard, discussed or considered by the VBOA."

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye
Matthew P. Boshier, Esq. – Aye
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
Stephanie S. Saunders, CPA – Absent

VOTE:

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

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

Case#2019-114-005E (Brown and Saunders)

Mr. Bradshaw, Mr. Brown and Ms. Saunders were not present and did not participate in the closed discussion.

Upon a motion by Mr. Boshier, and duly seconded, members voted to approve Final Order 2019-114-005E, as presented.

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye
Matthew P. Boshier, Esq. – Aye
W. Barclay Bradshaw, CPA – Abstain
William R. Brown, CPA – Abstain
Nadia A. Rogers, CPA – Aye
Stephanie S. Saunders, CPA – Absent

VOTE:

Ayes: Four (4)
Abstain: Two (2)
Absent: One (1)
Nays: None

Case#2015-U0025 (Bradshaw and Moyers)

Mr. Bradshaw and Ms. Saunders were not in attendance and did not participate in the discussion.

Upon a motion by Mr. Boshier, and duly seconded, members voted to defer the decision regarding case 2015-U0025.

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye

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Matthew P. Boshier, Esq. – Aye
W. Barclay Bradshaw, CPA – Abstain
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
Stephanie S. Saunders, CPA – Absent

VOTE:

Ayes: Five (5)
Abstain: One (1)
Absent: One (1)
Nays: None

Case# 2018-009-009C (Blount and Charity)

Mr. Bradshaw and Ms. Saunders were not in attendance and did not participate in the discussion.

Upon a motion by Mr. Boshier, and duly seconded, members voted to defer the decision regarding this case.

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye
Matthew P. Boshier, Esq. – Aye
W. Barclay Bradshaw, CPA – Abstain
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
Stephanie S. Saunders, CPA – Absent

VOTE:

Ayes: Five (5)
Abstain: One (1)
Absent: One (1)
Nays: None

ADJOURNMENT

There being no further business before the VBOA, Mr. Carson adjourned the meeting at 3:45 p.m.

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APPROVED:

D. Brian Carson, CPA, CGMA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director