VIRGINIA BOARD OF ACCOUNTANCY

VBOA Policy #10

TITLE: Electronic Participation in Virginia Board of Accountancy Meetings

EFFECTIVE DATE: August 22, 2019

AUTHORITY: Code of Virginia § 2.2-3708.2

POLICY STATEMENT: It is the policy of the Virginia Board of Accountancy (VBOA) that individual VBOA members may participate in meetings of the VBOA by electronic communication means as permitted by Code of Virginia § 2.2-3708.2. This policy shall apply to the entire membership and without regard to the identity of the member requesting remote participation or the matters that will be considered or voted on at the meeting.

Whenever an individual member is to participate from a remote location that is not open to the public, the following conditions must be present:

- A quorum of the VBOA must be physically assembled at the primary or central meeting location.
- There must be arrangements for the voice of the remote participant to be heard by all persons at the primary or central meeting location.
- The reason that the member is unable to attend the meeting and the remote location from which the member participates must be recorded in the meeting minutes.

In the event that a VBOA member participates electronically due to a personal matter, such electronic participation is limited by law to two meetings each calendar year. There is no statutory limit on the number of meetings in which a VBOA member may participate electronically if the member's lack of physical attendance is due to a temporary or permanent disability or other medical condition.

Automatic approval with vote if challenged

Individual participation from a remote location due to a personal matter shall be approved unless such participation would violate this policy or the provisions of the Virginia Freedom of Information Act (Code of Virginia § 2.2-3700 et *seq.*). If a member's participation from a remote location due to a personal matter is challenged, then the VBOA shall vote whether to allow such participation and the results of such vote shall be recorded in the minutes with specificity.

APPROVAL AND REVIEW: This VBOA policy was reviewed on August 22, 2019.

SUPPRESSION: This VBOA policy replaces Board Policy #10 that was effective on December 4, 2018.

VBOA CHAIR AT LAST REVIEW: D. Brian Carson, CPA, CGMA, Chair

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