VIRGINIA BOARD OF ACCOUNTANCY

Board Meeting: April 22, 2026
Approved minutes

The Virginia Board of Accountancy met on April 22, 2026, in the L. Douglas Wilder Library and Learning Resource Center's General Meeting Room at Virginia Union University, 1500 N Lombardy St, Richmond, VA 23220.

Members present:

- Nadia A. Rogers, CPA, Chair
- Dale G. Mullen, Vice Chair
- Anne B. Hagen, CPA
- Wendy P. Lewis, CPA
- Angela Rudolph-Wiseman, CPA

Members attending virtually and reason:

- Christine B. Williamson, CPA - personal

Members not in attendance:

- Guy Davis, CPA

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
- Alessandra Gabriel, Information and Policy Advisor
- Veronica Paulson, Administrative Assistant
- Nicholas Tazza, Manager, Licensing and Examination
- Kelli Yoder, Communications Coordinator

Staff attending virtually:

- Patti Hambright, CPE Administrator
- Sasha Marshall, Enforcement Specialist
- Kelsie McLellan, Enforcement Specialist

Members of the public present:

- Wendy T. Jewell, Ph.D., CPA, Interim Dean, Sydney Lewis School of Business, VUU
- Davida Haywood, Ph.D., EVP & COO, VUU
- Mark D. Sickles, Secretary of Finance, Commonwealth of Virginia

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- Dr. Ruth Coles Harris and guests
- Emily Walker, CAE, Vice President, Advocacy & Pipeline, VSCPA
- Stephanie Peters, CEO, VSCPA
- Molly Wash, Pipeline and Diversity Director, VSCPA
- Dr. Mattie Barcon
- Brian Turner
- Da'sjah Brown
- Ted Phillips, CPA
- Tyrone Dickerson, CPA
- Gabrielle Olukoya
- Other VUU faculty and students

Members of the public attending virtually:

- Arun Sareen, CPA
- Heather Williamson, Ph.D.

CALL TO ORDER

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

SECURITY BRIEFING

Ms. Paulson provided the emergency evacuation procedures.

APPROVAL OF BOARD MEMBER VIRTUAL PARTICIPATION

Ms. Williamson requested to join the meeting virtually. There were no concerns or objections from the Board. Upon a motion by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, the Board unanimously approved Ms. Williamson attending the Board meeting virtually.

DETERMINATION OF QUORUM

Ms. Rogers determined there was a quorum present.

APPROVAL OF AGENDA

- Upon a motion by Mr. Mullen, and seconded by Ms. Rudolph-Wiseman, the members voted unanimously to approve the April 22, 2026, agenda as presented. The members voting "AYE" were Ms. Hagen, Ms. Lewis, Mr. Mullen, Ms. Rogers, Ms. Rudolph-Wiseman, and Ms. Williamson.

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APPROVAL OF MINUTES

- Upon a motion by Ms. Rudolph-Wiseman, and seconded by Ms. Lewis, the members voted unanimously to approve the Mar. 20, 2026, Board meeting minutes, as revised. The members voting "AYE" were Ms. Hagen, Ms. Lewis, Mr. Mullen, Ms. Rogers, Ms. Rudolph-Wiseman, and Ms. Williamson.

Welcome VBOA and Students

Dr. Jewell, CPA, Interim Dean and Assistant Professor of Management of the Sydney Lewis School of Business at Virginia Union University (VUU) welcomed the Board, students, and faculty to VUU. She thanked the Board for holding their first Board meeting on the campus of VUU and recognized Ms. Lewis as an alumna of VUU. Dr. Jewell thanked and recognized Mr. Dickerson, CPA, Dr. Ruth Coles Harris, and Dr. Barcon who were all in attendance. Dr. Jewell noted what a great opportunity it was for the students to see the issues facing the accounting industry.

Dr. Haywood, EVP & COO of VUU, welcomed the Board and thanked the VUU Board of Trustees Chair Rev. Dr. W. Franklyn Richardson, faculty and students for being present and taking the opportunity to be in attendance. Dr. Haywood encouraged the students to listen and learn and to see what they learn in the classroom in practice.

Opening Remarks

The Honorable Mark Sickles, Secretary of Finance, thanked the Board for their invitation to speak. He noted his 22 years in the Virginia House of Delegates, including his roles in the Appropriations and Budget Committees, and his recent appointment as the Secretary of Finance. Secretary Sickles stated that higher education is a high priority for Governor Abigail Spanberger and that he is excited about the future for Virginia. Secretary Sickles informed the Board that he welcomes questions and participation going forward.

Resolution Honoring Dr. Ruth Harris

Ms. Rogers welcomed Dr. Harris and her guests to the Board meeting. Ms. Rogers stated it was an honor to be in the presence of Dr. Harris and noted how important it was to the Board to recognize and honor Dr. Harris for her contributions to the accounting profession.

Ms. Lewis spoke to the Board and those in attendance on the impact that Dr. Harris had as a professor and mentor on her life, which led to her professional success. Ms. Lewis described Dr. Harris as an icon and a living legend. Ms. Lewis read aloud the resolution honoring Dr. Harris and announcing April 22, 2026, as Dr. Ruth Coles Harris Recognition Day.

Dr. Harris thanked the Board for the honor. She described to the Board her first encounter with the VBOA more than 60 years ago and the difficulties she faced as an African American female sitting for the exams during a time of segregation. She reflected that the adversity she faced made her more determined to sit

and pass the exams. She said she is grateful that so much has changed since then. Dr. Harris encouraged the students contemplating CPA licensure to go for it and let their success open doors.

PUBLIC COMMENT PERIOD

Ms. Walker updated the Board that Governor Spanberger signed HB 29, which made the pass-through entity tax (PTET) permanent, addressed conformity to federal tax legislation (HR 1), and repealed rolling tax conformity, moving Virginia back to fixed-date conformity permanently. She noted that the Governor also passed the license status bill and highlighted the enactment clause in the bill regarding biographical references to licensure. Ms. Walker updated the Board that she is currently serving on the AICPA/NASBA Joint CPE Task Force. The task force has hired a research company to conduct research on needs of the profession and the public, and what requirements should be moving forward. Ms. Walker noted that former VBOA Board member Laurie Warwick, CPA, is the chair of the taskforce.

VBOA Overview and Board Member/Staff Introductions

Ms. Rogers explained the mission and function of the VBOA. Board members introduced themselves and presented an overview of their careers. VBOA staff introduced themselves.

NASBA COMMITTEE UPDATES

NASBA Education Committee

Ms. Rogers updated the Board regarding the recent NASBA Education Committee meeting held on April 2, in which they discussed grant funding proposals and voted on the committee's suggestions for the research grant funding.

AICPA Board of Examiners

Ms. Rogers noted that the next AICPA Board of Examiners (BOE) meeting was on Apr. 22 directly after the Board meeting.

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

Ms. Lewis led an engaging presentation on the accounting profession and what it means to be a CPA. Ms. Lewis discussed facts and myths associated with being a CPA, the variety of career paths available to CPAs, and examples of how her CPA career has afforded her many positive experiences. Students participated in a question-and-answer session.

Becoming a CPA: Importance, Requirements, and Resources – Nadia A. Rogers, CPA, Chair

Ms. Rogers led a comprehensive presentation on the VBOA education requirements and new licensure pathways which became effective Jan. 1, 2026. She discussed the new CPA exam, and test-taking strategies, presenting the score release schedule for the Core vs. Discipline sections and the CPA exam volumes and pass rates for each section. She provided resources links to CPA exam sample tests, AICPA

CPA exam blueprints, the VBOA education handbook, and the ability to "test drive" the Prometric test center experience. Students participated in a question-and-answer session.

VBOA FAQs – Nicholas Tazza, Manager, Licensing and Examination, VBOA

Mr. Tazza presented an overview of the VBOA CPA exam application process with the students. Using the VBOA website, Mr. Tazza demonstrated where students could find exam application steps and the NASBA Candidate Guide and answered frequently asked questions. Mr. Tazza fielded questions from the students and members of the audience.

Student Resources at Virginia Society of CPAs – Molly Wash, Pipeline and Diversity Director, VSCPA

Ms. Wash presented on the mission of the VSCPA to enhance the success of all CPAs, and the variety of ways that the VSCPA supports students on their CPA licensure pathway. She outlined the benefits of the free student membership in the VSCPA, including the opportunity to find or be a mentor and to network. Ms. Wash noted several scholarships that are available and encouraged students in attendance to apply. Ms. Wash provided a list of additional resources available to students, including Accounting Plus, and noted that the applications for the Accounting Scholars Leadership Workshop are open until May 31, 2026.

Dr. Jewell and Ms. Wash, on behalf of the VSCPA, presented the Curtis C. Duke and Dr. Ruth Coles Harris scholarship to Ms. Olukoya, who then thanked the VSCPA.

ENFORCEMENT PUBLIC COMMENT PERIOD

Mr. Phillips addressed the Board regarding Case # 2025-0528.

Mr. Sareen addressed the Board regarding Case # 2024-0425.

Ms. Glynn noted to the Board that Respondent for Case # 2026-0028 was present for the Board meeting, however, did not want to address the Board.

RECESS FOR LUNCH 12:34 p.m.

RECONVENED 1:35 p.m.

ENFORCEMENT AGENDA

The following actions were taken during open session:

A motion was made by Ms. Hagen and duly seconded by Ms. Lewis, that the consent orders for enforcement file numbers 2025-0035, 2025-0163, and 2025-0528 to be voted on by a block vote. Members voting "Aye" were Ms. Hagen, Ms. Lewis, Mr. Mullen, Ms. Rogers, Ms. Rudolph-Wiseman, and Ms. Williamson.

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Case # 2025-0035, Case # 2025-0163, and Case # 2025-0528

A motion was made by Ms. Hagen and duly seconded by Mr. Mullen, to approve all three consent orders for enforcement file numbers 2025-0035, 2025-0163, and 2025-0528. Ms. Rudolph-Wiseman abstained from the vote on Case #2025-0035. The motion was approved by the Board.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Christine B. Williamson, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye (Abstain from Case 2025-0035)

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

Case #2024-0425

Ms. Rudolph-Wiseman left the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Lewis and duly seconded by Mr. Mullen, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board voted to approve the motion and found by substantial evidence that Respondent violated Code of Virginia 54.1-4412.1 (D)(5) and 18VAC5-22-170 (B)(6). The Board imposed the recommended penalties of a reprimand and $1,000 monetary penalty.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Abstain
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Five (5)
Abstain: One (1)

Nays: None (0)

Ms. Rudolph-Wiseman returned to the Board room.

Case # 2025-0526

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Mr. Mullen and duly seconded by Ms. Lewis, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board approved the motion and found by substantial evidence that Respondent violated Code of Virginia 54.1-4414(i)(2-4) and 54.1-4409.1 (A)(1) and (2). The Board imposed the recommended penalties of a reprimand and a $500 monetary penalty.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

Case #2025-0473

Ms. Glynn left the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Mr. Mullen and duly seconded by Ms. Lewis, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board approved the motion and found by substantial evidence that Respondent violated 18VAC5-22-90(A), 18VAC5-22-91(e) and Code of Virginia 54.1-4413.3(7). The Board imposed the recommended penalties of a reprimand, $960 in monetary penalties, 120 penalty hours of CPE within 90 days and a future CPE audit.

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CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

Ms. Glynn returned to the Board room.

Case # 2025-0282

Mr. Mullen left the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board approved the motion and found by substantial evidence that Respondent violated Code of Virginia 54.1-4412.1 (A)(B)(C)(D)(5)(6)(F), 54.1.4414(ii)(1-5), 54.1-111(A)(1-4), 18VAC5-22-150 and 18VAC5-22-140(B). The Board imposed the recommended penalties of a reprimand, a total of $26,000 in monetary penalties, and a three-year license suspension for Respondent.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Abstain
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Five (5)
Abstain: One (1)
Nays: None (0)

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Mr. Mullen returned to the Board room.

Case # 2025-0464

Ms. Hagen left the Board room and was not present for the discussion or vote on this matter. Ms. Rudolph-Wiseman left the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Mr. Mullen and duly seconded by Ms. Lewis, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board approved the motion and found by substantial evidence that Respondent violated Code of Virginia 54.1-4414(i)(2-4), and 54.1-4409.1 (A)(1). The Board imposed the recommended penalty of a $2,500 monetary penalty to be paid pursuant to a 12-month payment plan.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Abstain
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Four (4)
Abstain: Two (2)
Nays: None (0)

Ms. Rudolph-Wiseman returned to the Board room.

Case # 2026-0078

Ms. Hagen remained outside of the Board room and was not present for the vote or discussion on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Lewis and duly seconded by Ms. Rudolph-Wiseman to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After

discussion, the Board voted to approve the motion and granted Respondent's application for a Virginia CPA License.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Five (5)
Abstain: One (1)
Nays: None (0)

Ms. Hagen returned to the Board room.

Case #2025-0263

Mr. Mullen left the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed Respondent's request for reconsideration.

A motion was made by Ms. Rudolph-Wiseman and duly seconded by Ms. Hagen, to deny the request for reconsideration. After discussion the Board denied the Respondent's request for reconsideration, but instructed staff to offer a payment plan for the monetary penalties imposed by the Board's original order, dated March 20, 2026.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Abstain
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA - Aye

VOTE:
Ayes: Five (5)
Abstain: One (1)
Nays: None (0)

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Mr. Mullen returned to the Board room.

Board Elections – Nancy Glynn, CPA, Executive Director

Upon a motion by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, the Board voted unanimously to nominate Ms. Rogers as Board Chair and Mr. Mullen as Vice Chair effective July 1, 2026.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

VOTE:
Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

EXECUTIVE DIRECTOR'S REPORT

General Updates

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

- Ms. Glynn noted that there has been one score release since the last Board meeting.
- Ms. Glynn stated that renewals are on track and slightly higher than this time last year.
- Ms. Glynn informed the Board that the current bill in the General Assembly was signed and is effective July 1. She noted that the application for Emeritus status will be available prior to July 1 and a letter is being sent out in May to any licensees currently in the Inactive status.
- Ms. Glynn noted that she is developing biographical and historical reference guidelines to present to the Board in June.
- Ms. Glynn stated that the FY 2027 operating budget will be sent to Board members for review prior to the June Board meeting.
- Ms. Glynn noted that the June Board meeting is the planning meeting. She requested any topics that Board members want to be considered be sent to her in advance.
- Ms. Glynn requested any comments on the NASBA PEEC APS exposure draft be sent to her by April 26 so that the comments can be finalized prior to the April 30 deadline.
- Ms. Glynn updated the Board that Mr. Ross, Ms. Reinholtz, and Ms. Gabriel attended the NASBA Conference in Austin, Texas. She noted that there is a new AICPA Enforcement proposal causing concerns.

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- Ms. Glynn informed the Board of the two upcoming NASBA regional meetings in June. The Eastern Regional Meeting is from June 9-11 in Puerto Rico, and the Western Regional Meeting is June 23-25 in Utah.

March 2026 Financial and Board Report

Ms. Reinholtz presented and fielded questions regarding the March 2026 Financial Report and March 2026 Board Report.

Enforcement Update

Mr. Ross presented the Board with an update on the Enforcement division.

BOARD DISCUSSION TOPICS

Principal Place of Business

Ms. Glynn updated the Board that three firms of different sizes have been interviewed regarding Principal Place of Business. Ms. Rudolph-Wisman and Ms. Lewis noted to the Board that they will continue to work on gathering data. Ms. Glynn requested the Board provide her with names of firms who would like to be included in the interviews.

CPE Reporting Period

The Board reviewed and discussed the "Annual CPE Reporting: Things to Consider" and "CPE Requirements of Bordering States" documents. The Board agreed to move forward with drafting CPE regulation and policy updates.

Accounting STEM Pursuit Act Letter

The Board reviewed and provided feedback regarding the Accounting STEM Pursuit Act letter. Ms. Glynn requested any additional changes be sent to her by the end of the week.

AICPA PEEC APS Response Letter

The Board reviewed and discussed the draft AICPA PEEC APS response letter. Ms. Glynn again requested changes to the draft be sent to her by email by the following week to be finalized prior to the April 30 deadline.

Begin Closed Session

Upon a motion by Mr. Mullen, and duly seconded by Ms. Hagen, 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 discuss matters lawfully exempted from open meeting requirements under the '[discussion of] specific public officers, appointees, or employees' exemption contained in Virginia Code § 2.2-3711(A)(1), the 'legal advice' exemption contained in Virginia Code § 2.2-3711(A)(8), and the 'discussion or consideration of the investment of public funds' exemption contained in Virginia Code § 2.2-3711(A)(6).

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The following non-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn, James Flaherty, Matthew Ross, and Heather Williamson, Ph.D.

End closed meeting

Upon a motion by Mr. Mullen, and duly seconded by Ms. Lewis, 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.A 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 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.

Ms. Williamson left the Board meeting virtually and was not present for the vote on the following matter or for the remainder of the Board meeting.

Upon a motion by Ms. Hagen and duly seconded by Ms. Lewis, the Board voted to appoint Ms. Rogers and Mr. Mullen to approve final language on the PCG matter.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Wendy P. Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:
Ayes: Five (5)
Abstain: None (0)
Nays: None (0)

Sign Conflict of Interest forms

Sign Travel Expense vouchers

Future meeting dates

- June 17, 2026 - Planning meeting
- Sept. 17, 2026
- Nov. 19, 2026

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ADJOURNMENT

There being no further business before the VBOA, Ms. Rogers adjourned the meeting at 4:00 p.m.

APPROVED:

Nadia A. Rogers, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director