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**Board Meeting  
June 24, 2021  
Final/Approved minutes**

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The Virginia Board of Accountancy met on Thursday, June 24, 2021, in Board Room #3 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBERS PRESENT:** D. Brian Carson, CPA, CGMA, Chair  
W. Barclay Bradshaw, CPA  
Wendy P. Lewis, CPA

**MEMBERS APPEARING VIRTUALLY:** Laurie A. Warwick, CPA, Vice Chair  
Jay Bernas  
William R. Brown, CPA  
Nadia A. Rogers, CPA

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

**STAFF PRESENT:** Nancy Glynn, CPA, Executive Director  
Amanda E. M. Blount, Enforcement Director  
Kelli Anderson, Communications Manager  
Patti Hambright, CPE Coordinator and Administrative Assistant  
Elaina Johnson, CAI contractor for VBOA

**STAFF PRESENT FOR A PORTION OF THE MEETING:** Renai Reinholtz, Deputy Director  
Laurie Burton, Investigator

**MEMBER OF THE PUBLIC PRESENT:** Emily Walker, CAE, Vice President, Advocacy, Virginia Society of Certified Public Accountants

**MEMBERS OF THE PUBLIC APPEARING VIRTUALLY:** Mark N. Cerefice, CPA  
Michael Wheeler, CPA

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**CALL TO ORDER**

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

**DETERMINATION OF QUORUM**

Mr. Carson determined there was a quorum present.

**SECURITY BRIEFING**

Ms. Hambricht provided the emergency evacuation procedures.

**APPROVAL OF AGENDA**

Upon a motion by Mr. Brown, and duly seconded, the members voted to approve the June 24, 2021, agenda, as amended.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**APPROVAL OF MINUTES**

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted to approve the May 27, 2021, Board meeting minutes, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye

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William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)

Nays: None

**PUBLIC COMMENT PERIOD**

Mr. Cerefice addressed the Board for clarity regarding the Inactive CPA licensure status.

Ms. Walker addressed the Board regarding the VSCPA’s Centennial Celebration of the first black CPA. She provided the background for John Wesley Cromwell, Jr. and some of his obstacles to becoming a CPA. She noted the VSCPA would honor the legacy of others that had paved the way for diversity in the profession.

**APA – FY2020 Audit Exit**

Ms. Compton reported the APA has concluded its FY2020 audit and issued an unmodified opinion on the VBOA’s FY2020 financial statements. She noted Ms. Glynn and Ms. Reinholtz had been a pleasure to work with.

**COMMITTEE UPDATES**

**NASBA Communication Committee**

Mr. Carson noted there were no updates for the NASBA Communications Committee.

**NASBA Enforcement Resources Committee**

Mr. Brown noted there were no updates for the NASBA Enforcement Resources Committee.

**NASBA Administration and Finance Committee**

Ms. Warwick noted there were no updates for the NASBA Administration and Finance Committee.

**NASBA Education Committee**

Ms. Rogers noted the committee had not met, however, a subcommittee, which Ms. Rogers serves on, had met. Discussions included educational accredited institutions.

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**AICPA's Information Systems and Controls**

Ms. Rogers noted the model curriculum, jointly hosted by the AICPA, NASBA and AAA had been released on June 15-16, 2021.

**EXECUTIVE DIRECTOR'S REPORT**

**General updates**

- Ms. Glynn recognized Mr. Brown had been reappointed for a second term by the Governor to serve on the Virginia Board of Accountancy's Board.
- Ms. Glynn noted the Governor's Executive Order 79 would end on June 30, 2021.
- Ms. Glynn noted the Governor had named Joe Flores the new Virginia Secretary of Finance.
- Ms. Glynn noted she had signed the Deficient Spending Acknowledgement Agreement.
- Ms. Glynn reported CPA license renewals continue to go well. As a courtesy, the VBOA would be providing a phone call renewal reminder tomorrow to licensees not yet renewed. In addition, licensees that allow their license to expire will receive an email.
- Ms. Glynn noted the virtual NASBA Regional Meeting was held June 22-23, 2021. She noted the meeting was very informative.
- Ms. Glynn noted the VBOA would be posting job positions for current vacancies.

**Financial and Board Report update**

Ms. Reinholtz presented and fielded questions regarding the May 2021 Financial and Board Report.

**FY2022 proposed budget**

Ms. Reinholtz presented and fielded questions regarding the proposed FY2022 budget.

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the FY2022 proposed operating budget, as presented.

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**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**PUBLIC COMMENT PERIOD (Continued due to technical difficulties)**

Mr. Wheeler addressed the Board in regards to disciplinary action.

**Enforcement update**

Ms. Blount led the discussion regarding the enforcement update. She provided a handout and noted the aging cases had been the main focus and were trending down. Additional Informal Fact Finding conferences (IFF) were scheduled in July. Ms. Blount fielded questions.

**BOARD DISCUSSION TOPICS**

**2022 Ethics VBOA Segment Topics**

Mr. Brown led the discussion regarding the 2022 Ethics VBOA Segment topics. He noted the committee had met on June 9, 2021.

The committee had agreed upon the following topics for the 2022 Ethics VBOA Segment video:

- License renewal process
- CPE reporting
- CPE reciprocity
- Inactive status

Mr. Brown requested Board members to contact Ms. Glynn or Ms. Anderson if additional topics were to be considered. Mr. Brown provided a timeline for the ethics production and suggested reducing the Ethics Committee size from seven members to three. Discussion ensued.

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**MLO upgrade process**

Ms. Glynn led the discussion regarding the MLO upgrade process. She provided a step-by-step demonstration of the capabilities of the system. Ms. Glynn fielded questions. Discussion ensued.

**Update on renewal**

Ms. Glynn led the discussion regarding CPA license renewals. She noted 86% of licensees had renewed their Virginia CPA licenses. She reiterated a reminder phone call would be going out tomorrow to all licensees that had not yet renewed. She also noted licensees must renew in their current licensure status.

**CPA Evolution – model**

Ms. Rogers led the discussion regarding the CPA Evolution model. She reviewed the CPA Examination Transition Policy Recommendation draft. She noted currently the conversion to the new CPA Examination was projected to occur in January of 2024. She also noted that the two exam models would not be administered at the same time. Additionally, Board members discussed accredited institutions.

**S.M.A.R.T Goals update**

S.M.A.R.T goals were briefly discussed and are moving forward.

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

- Enforcement process
- Peer Review enforcement
- Education accreditation
- Education for licensure
- Education for exam
- CPE credits
- Fee structure

**Enforcement milestones**

Ms. Blount provided a handout and explained the enforcement process in detail. Ms. Blount noted she would present benchmarks in August.

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**CPE guidelines**

Ms. Glynn led the discussion regarding the CPE guidelines. She noted there had been an abundance of CPAs reporting a CPE deficiency for the current reporting period of 2018-20. She provided a recommendation to the CPE Violation Penalties for a CPE deficiency when the CPA has self-reported the deficiency. The Board members discussed in detail.

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted to approve the CPE Violation Penalties, as amended.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Abstain  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

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

**RECESS FOR LUNCH 12:25 p.m.**

**RECONVENE 1 p.m.**

**ADDITIONAL ITEMS FOR DISCUSSION**

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

**FUTURE MEETING DATES**

- August 31, 2021
- September 30, 2021
- November 30, 2021
- January 2022

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- April 2022
- May 2022
- June 2022

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**Begin closed meeting**

Upon a motion by Ms. Warwick, 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. (Ms. Johnson was present for technical support only.)

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, Amanda Blount

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**End closed meeting**

Upon a motion by Ms. Warwick, 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:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

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

Case #2018-453-402C (Blount, Burkarth and Glynn)

Ms. Glynn and Ms. Blount were not present and did not participate in the closed session.

Upon a motion by Ms. Warwick, and duly seconded, members voted unanimously to accept Case #2018-453-402C, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

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

Case #2018-463-408C (Blount, Burkarth and Glynn)

Ms. Glynn and Ms. Blount were not present and did not participate in the closed session.

Upon a motion by Ms. Lewis, and duly seconded, members voted unanimously to accept Case #2018-463-408C, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye

Laurie A. Warwick, CPA – Aye

Jay Bernas – Aye

W. Barclay Bradshaw, CPA – Aye

William R. Brown, CPA – Aye

Wendy P. Lewis, CPA – Aye

Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)

Nays: None

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

Case #2020-141-141C (Blount, Burkarth and Glynn)

Ms. Glynn and Ms. Blount were not present and did not participate in the closed session.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to accept Case #2020-141-141C, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye

Laurie A. Warwick, CPA – Aye

Jay Bernas – Aye

W. Barclay Bradshaw, CPA – Aye

William R. Brown, CPA – Aye

Wendy P. Lewis, CPA – Aye

Nadia A. Rogers, CPA – Aye

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**VOTE:**

Ayes: Seven (7)

Nays: None

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

Case #2020-244-244C (Burkarth and Glynn)

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

Upon a motion by Ms. Rogers, and duly seconded, members voted unanimously to accept Case #2018-244-244C, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye

Laurie A. Warwick, CPA – Aye

Jay Bernas – Aye

W. Barclay Bradshaw, CPA – Aye

William R. Brown, CPA – Aye

Wendy P. Lewis, CPA – Aye

Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)

Nays: None

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

Case #2020-061-034D (Warwick)

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

Upon a motion by Mr. Brown, and duly seconded, members voted unanimously to accept Case #2020-061-034D, as amended.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye

Laurie A. Warwick, CPA – Abstain

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Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

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

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Board members thanked Mr. Carson for his service as Board Chair for two years.

**ADJOURNMENT**

There being no further business before the VBOA, Mr. Carson adjourned the meeting at 1:45 p.m.

**APPROVED:**

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D. Brian Carson, CPA, CGMA, Chair

**COPY TESTE:**

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Nancy Glynn, CPA, Executive Director