

# THE VIRGINIA BOARD OF ACCOUNTANCY

## MEETING MINUTES

The Virginia Board of Accountancy (BOA) held a regular meeting on Tuesday, September 24, 2002, and Wednesday, September 25, 2002, in Suite 700 of the Embassy Suites Hotel, 2925 Emerywood Parkway, Richmond, Virginia 23294. The following members were present:

Carole M. Hersch, CPA, Chairman  
Howard L. Rogers, Vice Chairman  
Ellis M. Dunkum, CPA, Immediate Past Chairman  
Roy F. Goggin, Jr., CPA  
Harry D. Dickinson, CPA  
Barbara S. Pocalyko, CPA

The Board member absent for the entire meeting was:

Jon E. Bischel

The Board staff present for the entire meeting included:

Nancy Taylor Feldman, Executive Director  
Mark D'Amato, Administrative Staff Assistant

Also in attendance for the entire meeting were:

Erin Collins, Government Relations Manager, Virginia Society of Certified Public Accountants  
Joseph Brown, National Society of Accountants

Also in attendance for portions of the meeting on September 24<sup>th</sup> were:

Stephanie Peters, Vice President, Virginia Society of Certified Public Accountants  
Richard Pontynen, Virginia Society of Certified Public Accountants  
Jannette M. Slowinski, Accountants Society of Virginia  
James W. Brackens, CPA

Also in attendance for portions of the meeting on September 25<sup>th</sup> were:

Richard B. Zorn, Senior Assistant Attorney General  
Lewis O. Hall, CPA, Partner, Keiter, Stephens, Hurst, Gary & Shreaves  
John B. Purcell, Jr., Attorney at Law

Chairman Hersch called the meeting to order at 11:02 a.m. on September 24<sup>th</sup>. She welcomed those in attendance to the meeting.

**Call to Order**

Chairman Hersch determined that a quorum was present.

**Determination of  
Quorum**

Upon a motion by Mr. Dunkum, and seconded by Vice Chairman Rogers, the Board approved by unanimous vote the agenda as amended. The members voting “**AYE**” were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

**Approval of Agenda**

The Board’s Final Agenda was as follows:

Tuesday, September 24, 2002

Call to Order

Determination of Quorum

Approval of Agenda

Public Comment Period

A. Approval of Minutes from June 26, 2002 Board meeting and August 8, 2002 Special-called Board Meeting

B. Reinstatement Policy and Procedure

C. Regulatory Review

Working Lunch

C. Regulatory Review (Cont’d)

D. Legislative Proposal for 2003 General Assembly Session

Meeting Recessed Until 9:00 a.m., September 25, 2002

Wednesday, September 25, 2002

Meeting Reconvened

E. Enforcement:

1. Cases

- a. File Number 2001-02400 (Millsap) – Ms. Millsap and Mr. Wayne (her attorney) will attend
- b. File Number 2002-D16 (Jones)
- c. File Number 2002-D19 (Winston)
- d. File Number 2002-E5 (Sprinkel)

- e. File Number 2002-E6 (Starinieri) – Mr. Starinieri will attend
2. Update on Arthur Andersen (File Number 2002-D21)
3. Committee Report  
Harry D. Dickinson, CPA, Committee Chairman

F. New Business:

1. NASBA
  - a. Reports:
    - (1) Regional Directors Meeting – July 18, 2002
    - (2) Board of Directors Meeting – July 19, 2002
  - b. Upcoming Meetings
2. Substantial Equivalency
  - a. Approval of List of States
  - b. Endorsement Application
3. 150-Hour Requirement

Luncheon

F. New Business (Cont'd):

4. Board of Accountancy Volunteer Network
5. Deans and Department Heads of Accounting Programs for VA Colleges and Universities
6. Uniform CPA Examination – Sign-up for November Exam
7. Board Meetings
8. ESOPs

G. Old Business:

1. Reports:
  - a. Business Courses Required at VA Colleges and Universities
  - b. Mutual Recognition Agreement
  - c. CBT Implementation
  - d. Development of Computerized Systems and Processes

H. Board Reports:

1. Statistics (July 2001-June 2002)
  - a. Individual Licensees and Firm Registrations Monthly Totals
  - b. Applications Processed
  - c. Complaints Processed
  - d. CPE Report
2. Financial (July 2001-August 2002)
  - a. Information as of August 31, 2002
  - b. Budget Reduction Guidance Memorandum

Sign Conflict of Interest Forms  
Complete Travel Expense Vouchers

Adjournment

Chairman Hersch asked those in attendance to introduce themselves, and opened the floor for public comment.

**Public Comment  
Period**

Mr. Brackens was recognized and briefly told the Board that he had submitted a letter about the Board's continuing professional education (CPE) requirements. Mr. Dunkum requested that Mr. Brackens postpone his comments until the members discussed regulatory review. Mr. Brackens agreed.

With no other members of the public wishing to address the Board about an issue of concern to them, Chairman Hersch moved to the next item of business.

Mr. Dunkum proposed several revisions to the minutes from the Board meeting on June 26, 2002.

**A. Approval of  
Minutes from June 26,  
2002 Board meeting  
and August 8, 2002  
Special-called Board  
meeting**

Upon a motion by Mr. Dickinson, and seconded by Ms. Pocalyko, the Board approved by unanimous vote the minutes from the Board meeting on June 26, 2002, as amended, and the minutes from the Special-called Board meeting on August 8, 2002. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

Ms. Feldman informed the members that over 260 reinstatement applications were filed and approved in 2001, some of which were for licenses that had been expired for up to 7 years. As a result, she asked, should the Board formulate a policy about reinstatement to address the possible issues of competence and illegal practice. The most common reasons given by applicants for reinstatement about their lapse had to do with the individual: (i) practicing in another state, (ii) forgetting to renew, or (iii) not renewing at all. Other regulatory boards in Virginia, she noted, require their licensees, who had allowed their licenses to lapse past a specified time, to re-apply as a new applicant. This process included re-taking their exam, and passing a "refresher" course offered by the board.

**B. Reinstatement  
Policy and Procedure**

The Board agreed that a work experience section should be added to the reinstatement application, and that anyone applying for

reinstatement three or more years past their expiration date must have their application reviewed by the Enforcement Committee.

The Board also agreed that the Enforcement Committee should develop specific procedures about reinstatement so the staff could react without it going to the committee.

Upon a motion by Mr. Dunkum, and seconded by Mr. Dickinson, the Board approved by unanimous vote that the "CPA certificate reinstatement fee" of \$60 and the "Registration certificate reinstatement fee" of \$60 both be changed to \$250, and that these regulatory changes be promulgated as an Exempt Final Action Regulation. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

Mr. Brackens addressed the Board about his letter, which dealt with the requirement for mandatory CPE in the areas of professional ethics for all regulants and accounting and auditing for supervising CPAs. Mr. Dunkum suggested that by developing an ethics exam, the Board could address his first concern. Mr. Pontynen noted that the Executive Committee of the Virginia Society of Certified Public Accountants (VSCPA) supports an ethics CPE requirement for licensees in Virginia, but not an ethics exam. The Board also discussed revising the affirmation required for license renewal to include a statement about ethics, and the state's regulations and statutes.

### **C. Regulatory Review**

The Board reviewed a revised draft of proposed changes to its regulations. Upon a motion by Mr. Dunkum, and seconded by Vice Chairman Rogers, the Board by unanimous vote authorized the Regulatory Review Committee to (i) circulate drafts of Draft #5 of proposed changes to the regulations in order to obtain comments prior to the Board's discussion of Draft #6 at the Board's meeting on December 10 or December 11; and (ii) draft changes to Chapter 44 of Title 54.1 of the Code of Virginia based on the Board's decisions resulting from its review of Draft #4 of proposed changes to the Board's regulations and to submit this draft to Senator Walter A. Stosch for drafting by Legislative Services and to the Board for its review, discussion and approval at the Board meeting on December 10 or December 11. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

Second, the Board authorized a Notice of Intended Regulatory

Action (NOIRA) to be filed and the Regulatory Review Committee to proceed with finalizing changes to the draft regulations.

Third, the Board agreed to schedule another Board meeting for November 22, 2002, to discuss regulatory changes and other matters as appropriate.

The Board recessed from 1:55 p.m. to 2:05 p.m.

The Board reviewed some additional language changes to include with their legislative proposal for the 2003 General Assembly session.

Mr. Dunkum reported to the Board about the meetings of the NASBA Regional Directors and Board of Directors, which he attended in July 2002. He commented on NASBA's goal of having someone with regulatory experience appointed to the new five-member Public Company Accounting Oversight Board, which was recently established by the Sarbanes-Oxley Act of 2002.

The Board noted that Chairman Hersch and Mr. Dunkum would attend the 95th NASBA Annual Meeting, which will be held in New Orleans from October 6 to October 9. The members also discussed the annual meeting scheduled for 2003.

Upon a motion by Mr. Dunkum, and seconded by Vice Chairman Rogers, the Board approved by unanimous vote the finding that Oklahoma and California (only those compliant with Section 5093) are substantially equivalent to Virginia, and that they be accepted by the Board as substantially equivalent. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

The Board discussed whether an individual who was issued a license in a substantially equivalent state to Virginia, but had earned a baccalaureate degree from a non-accredited university, could be issued a license in Virginia. The Board agreed that if an individual, who received a CPA license in a substantially equivalent state, applied for licensure in Virginia by endorsement, and met all requirements, then the issue of accreditation does not matter.

## **Board Recess**

### **D. Legislative Proposal for 2003 General Assembly Session**

#### **F. New Business:**

##### **1. NASBA**

###### **a. Reports:**

###### **(1) Regional Directors Meeting – July 18, 2002**

###### **(2) Board of Directors Meeting – July 19, 2002**

###### **b. Upcoming Meetings**

##### **2. Substantial Equivalency**

###### **a. Approval of List of States**

###### **b. Endorsement Application**

The Board spoke about the 150-hour requirement, specifically what course subjects would make up the remaining 18 semester hours. Mr. Goggin and Mr. Dickinson advocated that the Board provide some guidance to schools about these remaining hours, with an emphasis on broadening the skills of accounting students. The Board requested that Ms. Peters canvas the educator members of the VSCPA about this matter and report back to the Board prior to their November meeting.

### **3. 150-Hour Requirement**

Mr. Dickinson proposed to the other members the use of volunteers to assist the Enforcement Committee with technical issues. The members then turned their discussion to the creation of a volunteer network, based on a report submitted by the Board staff. Ms. Feldman pointed out how other state regulatory boards in Virginia had received positive feedback from the public as their volunteers addressed community groups about the regulations, statutes, and role of the board. Mr. Dunkum noted that such a group might help get the Board's message to the community. The members agreed that the key to forming a volunteer network rested on the interest expressed by the public and the regulants. The Board suggested that such feedback could be received by putting an Interest Form on the Board's web site. Until such interest had been determined, they agreed to not pursue this matter further at this time.

### **4. Board of Accountancy Volunteer Network**

The Board addressed how they might meet with the deans and department heads of the accounting programs at Virginia colleges and universities. They also discussed whether they would require, like some other state boards of accountancy, new licensees in Virginia to take a sworn oath to uphold the requisite regulations and statutes, and to conduct themselves ethically, both personally and professionally. The Board requested that Ms. Peters get the views of attendees to the VSCPA meeting of deans and department heads about this matter, and report back to the Board. They also agreed to postpone further discussion about these matters until they received more information.

### **5. Deans and Department Heads of Accounting Programs for VA Colleges and Universities**

The Board reviewed the schedule for the Uniform CPA Examination in November. The following members and staff volunteered to go to these sites for the November exam: (1) Chairman Hersch – Norfolk, (2) Mr. Goggin and Ms. Pocalyko – Northern Virginia, (3) Board staff – Roanoke, and (4) Vice Chairman Rogers, and Mr. Dickinson – Richmond.

### **6. Uniform CPA Examination – Sign-up for November Exam**

Ms. Feldman informed the Board that every seat of the November CPA exam was filled.

The Board agreed that the December meeting, which had been scheduled for the 10<sup>th</sup> and the 11<sup>th</sup>, would now be only on the 11<sup>th</sup>.

The Board recessed from 3:50 p.m. to 4:00 p.m.

Mr. Dickinson introduced the issue of the Employee Stock Ownership Plan (ESOP) to the other members. He asked that they might want to consider whether an ESOP is an acceptable form of ownership, especially in relation to non-CPA ownership. The Board agreed to postpone discussion of this issue until the September 25<sup>th</sup> session of the meeting.

For purposes of meeting the semester hour requirement in business courses other than accounting, the Board agreed to accept the business courses required by accredited Virginia colleges and universities, including general Information Technology (IT) courses not specifically required as a part of the accounting degree.

Mr. Dunkum recommended that the Board judge, on a case-by-case basis, those applicants for licensure who meet the requirements of countries that have entered into a mutual recognition agreement with NASBA. The Board agreed to include language about this matter in the next draft of regulations.

Ms. Feldman informed the members that the CPA Examination Service (CPAES) had provided additional information about costs. While the initial review would cost \$135, a candidate must pay an additional amount depending on how many parts of the computer-based testing (CBT) of the CPA exam, he wished to take: (i) one part - \$60, (ii) two parts - \$75, (iii) three parts - \$90, or (iv) four parts - \$105. They were told that the Board's current contract with CPAES, which will expire in April 2004, must be renewed if they wanted CPAES to administer the CBT.

Upon a motion by Vice Chairman Rogers, and seconded by Mr. Dickinson, the Board by unanimous vote agreed to accept the CBT report and to proceed with the reauthorization of CPAES's contract upon its expiration. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

## **7. Board Meetings**

### **Board Recess**

## **8. ESOP**

### **G. Old Business: Reports:**

#### **1. Business Courses Required at VA Colleges and Universities**

#### **2. Mutual Recognition Agreement**

#### **3. CBT Implementation**



The Board considered the possibility of providing a database for regulants to track their CPE on the Board's web site on either a voluntary or mandatory basis. Mr. Dunkum expressed concerns about the cost of developing the database and whether many regulants would use the database. The Board agreed to table the issue.

**4. Development of  
Computerized Systems  
and Processes**

The Board recessed from 4:40 p.m. on September 24<sup>th</sup> until 9:00 a.m. on September 25<sup>th</sup>.

**Meeting Recessed until  
9:00 a.m., September  
25, 2002**

Chairman Hersch reconvened the Board meeting at 9:02 a.m. She also acknowledged the members of the public who were attending the meeting.

**Meeting Reconvened –  
Carole Mulzer Hersch,  
CPA, Chairman**

The Board recessed from 9:10 a.m. to 9:28 a.m. Mr. Zorn arrived during the recess.

**Board Recess**

In the matter of **File Number 2001-02400, Board v. Colleen Marie Millsap**, the Board reviewed **Consent Order #01-DC02400**, which was to be offered to and signed by Ms. Millsap. Ms. Millsap did appear at the meeting in person, along with her attorney, Mr. Wayne.

**E. Enforcement:  
1. Cases:  
a. File #2001-02400 –  
Colleen Marie Millsap**

Mr. Dunkum, as the Board's representative on this case, presented information to the other members about the Order.

Upon a motion by Mr. Goggin, and seconded by Mr. Dickinson, the Board approved by unanimous vote that this meeting be recessed and that the Board immediately reconvene in closed meeting for the purpose of consultation with legal counsel and/or briefings by staff members pertaining to legal matters within the jurisdiction of the Board as permitted by § 2.2-3711 A 7 of the *Code of Virginia*. The following non-members will be in attendance to reasonably aid the consideration of the topic: **Ms. Feldman, Mr. Zorn and Mr. D'Amato**. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

**Begin Closed Meeting**

This motion is made with respect to the matter identified as agenda item: **E. 1. a. File #2001-02400 – Colleen Marie Millsap.**

Mr. Zorn asked Mr. Wayne to approve Mr. Dunkum's attendance in the closed meeting for the purpose of discussion. Mr. Wayne gave his approval.

Upon a motion by Mr. Goggin, and seconded by Vice Chairman Rogers, the Board approved by unanimous vote that the closed meeting, as authorized by § 2.2-3711 A 7 of the *Code of Virginia*, be adjourned and that the Board immediately reconvene in open public meeting. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

**End Closed Meeting**

Upon a motion by Mr. Goggin, and seconded by Vice Chairman Rogers, the Board made the following motion:

**Certificate of Closed Meeting**

WHEREAS, the 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 A 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 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.

Call for vote:

Carole M. Hersch, CPA – Aye  
Howard L. Rogers – Aye  
Ellis M. Dunkum, CPA – Aye  
Roy F. Goggin, Jr., CPA – Aye  
Barbara S. Pocalyko, CPA – Aye  
Harry D. Dickinson – Aye

VOTE

AYES: Six.

NAYS: None.

ABSENT DURING VOTE: Jon E. Bischel.

ABSENT DURING MEETING: Jon E. Bischel.

Mr. Dunkum recused himself from the discussion of this case. Mr. Zorn asked Ms. Pocalyko if she felt that she could be fair and objective about this matter, since she had preliminarily read parts of the case material prior to it being assigned to Mr. Dunkum. Ms. Pocalyko answered in the affirmative. Mr. Zorn asked Mr. Wayne if he had any objection to Ms. Pocalyko's attendance during the discussion. Mr. Wayne stated that he had no objection. Chairman Hersch opened the floor to any comments on this matter from Ms. Millsap or Mr. Wayne.

Mr. Wayne made a statement to the Board on behalf of his client, Ms. Millsap.

The Board recessed from 10:50 a.m. to 11:10 a.m. during which Mr. Zorn discussed the matter with Mr. Wayne and Ms. Millsap.

Upon reconvening, Chairman Hersch asked Mr. Wayne for any additional comments. He noted that the Final Judgment and Order of Permanent Injunction to which Ms. Millsap is a party was agreed to without her admitting any liability. However, he stressed that his client wanted to settle the complaint with the Board.

Upon a motion by Vice Chairman Rogers, and seconded by Mr. Dickinson, the Board by unanimous vote agreed to adopt the recommended summary and sanctions, as amended, of the Board's Consent Order, and to offer the revised Order to Ms. Millsap for her signature. The following sanctions had been imposed by the Board: (1) A monetary penalty of \$1,000 is assessed; and (2) Ms. Millsap's CPA certificate (license) is suspended for two years, with the first year of the two-year suspension to be operative and the second year to be inoperative. The members voting "AYE" were Ms. Hersch, Mr. Rogers, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko. Mr.

**E. Enforcement:**

**1. Cases:**

**a. File #2001-02400 –  
Colleen Marie Millsap  
(cont'd)**

**Board Recess**

**E. Enforcement:**

**1. Cases:**

**a. File #2001-02400 –  
Colleen Marie Millsap  
(cont'd)**

Dunkum, who was out of the room, did not participate in the discussion or the vote.

Upon a motion by Mr. Goggin, and seconded by Vice Chairman Rogers, the Board by unanimous vote agreed to defer three cases – **File Number 2002-D16, Stephen Salmon v. Carl A. Jones; File Number 2002-D19, John V. Oliverio v. Tiffany L. Winston; and File Number 2002-E5, Board v. James G. Sprinkel** – until the Board’s November meeting. The members voting “**AYE**” were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

**b. File #2002-D16 – Carl A. Jones**  
**c. File #2002-D19 – Tiffany L. Winston**  
**d. File #2002-E5 – James G. Sprinkel**

In the matter of **File Number 2002-E6, Board v. Timothy C. Starinieri**, the Board reviewed **Consent Order ECO6-2002**, which was to be offered to and signed by Mr. Starinieri. Mr. Starinieri did appear at the meeting in person, and made a statement to the Board.

**e. File #2002-E6 – Timothy C. Starinieri**

Mr. Zorn noted for the record that he and Mr. Starinieri had discussed the Board’s reinstatement procedure and his rights under the law, including the appeal process. He stated that the Board was considering the matter of Mr. Starinieri’s reinstatement. Mr. Starinieri requested from the Board an extension so that he might do more research into this matter, including discussing it with an attorney, and stated that he would notify the Board about his intention to move forward with the reinstatement. The Board agreed to defer this matter until the November meeting.

Ms. Feldman informed the members that the Consent Order, which was approved at the Board’s Special-called meeting in August, had been sent to the attorney for Arthur Andersen LLP, who had sent a counter-offer to the Board. She read the offer to the members, which involved the Board’s ability to investigate any future matters against Arthur Andersen itself.

**2. Update on Arthur Andersen (File Number 2002-D21)**

Upon a motion by Vice Chairman Rogers, and seconded by Mr. Goggin, the Board by unanimous vote agreed to reject Arthur Andersen’s counter-offer, and to re-offer the original Consent Order to them to either accept or reject. Should Arthur Andersen reject the Order, they could request an Informal Fact-Finding Conference (IFF). The members voting “**AYE**” were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

Mr. Dickinson introduced Mr. Hall of Keiter, Stephens, Hurst, Gary & Shreaves to the other members, who had written to the Board about the ESOP being set up at his firm. His question concerned how this plan may be affected by the Board’s requirements about

**F. New Business:**  
**8. ESOP (cont’d)**

CPA and non-CPA ownership of a firm. After a general discussion, the Board requested additional information from Mr. Hall about this plan, and stated that they would review the matter at their November meeting.

Chairman Hersch presented Mr. Purcell with a plaque in grateful appreciation for his diligent efforts and services rendered to the Virginia Board of Accountancy and the Citizens of the Commonwealth. Mr. Dunkum noted, as a personal statement, his appreciation for all that Mr. Purcell had done for the Board during his tenure of service, and for his sound advice.

**Plaque Presented to  
John B. Purcell, Jr.,  
Attorney at Law**

The Board reviewed and accepted the report from the Enforcement Committee as presented by Mr. Dickinson, the Chairman of the Committee.

**E. Enforcement:  
(Cont'd)  
3. Committee Report –  
Harry D. Dickinson,  
CPA, Committee  
Chairman**

The Board reviewed the statistics reports for the period of July 2001 to June 2002. No action was taken.

**H. Board Reports:  
1. Statistics (July 2001-  
June 2002):  
a. Individual Licensees  
and Firm Registrations  
Monthly Totals  
b. Applications  
Processed  
c. Complaints  
Processed  
d. CPE Report**

The Board reviewed the financial reports for the period of July 2001 to August 2002, as well as the memorandum about budget reductions. No action was taken.

**2. Financial (July  
2001-August 2002):  
a. Information as of  
August 31, 2002  
b. Budget Reduction  
Guidance  
Memorandum**

Chairman Hersch asked the members to complete their conflict of interest forms.

**Sign Conflict of  
Interest Forms**

Chairman Hersch asked the members to complete their travel expense vouchers.

**Complete Travel  
Expense Vouchers**

With no further business coming before the Board, upon a motion by Mr. Dunkum, and seconded by Vice Chairman Rogers, the meeting was adjourned by unanimous vote at 12:30 p.m. The members voting “**AYE**” were Ms. Hersch, Mr. Rogers, Mr. Dunkum, Mr. Goggin, Mr. Dickinson, and Ms. Pocalyko.

**Adjournment**

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Carole M. Hersch, CPA, Chairman

**COPY TESTE:**

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Nancy Taylor Feldman, Executive Director