

---

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

---

The Virginia Board of Accountancy met on Thursday, February 4, 2021, in Board Room #4 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBER PRESENT:** W. Barclay Bradshaw, CPA

**MEMBER PRESENT FOR  
A PORTION OF THE  
MEETING:** Wendy P. Lewis, CPA

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

**MEMBER APPEARING  
VIRTUALLY FOR A  
PORTION OF  
THE MEETING:** Wendy P. Lewis, CPA

**LEGAL COUNSEL  
APPEARING  
VIRTUALLY:** Donald Ferguson, 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  
Michelle Strudgeon, Accounting Specialist  
Steven Burkarth, Enforcement Specialist

**STAFF APPEARING  
VIRTUALLY:** Elizabeth Marcello, Information and Policy Advisor

**MEMBERS OF THE  
PUBLIC PRESENT:** Regina (Gina) Policano, Esq., Midkiff, Muncie & Ross  
William (Bill) E. Hardy, CPA, Partner, Harris, Hardy & Johnstone, PC

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

**MEMBERS OF THE  
PUBLIC APPEARING  
VIRTUALLY:**

Stephanie Peters, CAE, President and CEO, Virginia Society of Certified Public Accountants  
Jason Andrew Sayre, CPA  
Donald L. Wilson, CPA  
Maureen Dingus, CAE, Chief Operating Officer, Virginia Society of Certified Public Accountants  
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  
Franklin (Frank) R. Johnstone, CPA, President, Harris, Hardy & Johnstone, PC

**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. Hambright provided the emergency evacuation procedures.

**APPROVAL OF AGENDA**

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the February 4, 2021, agenda, as amended.

**CALL FOR VOTE:**

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

---

---

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

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. Brown, and duly seconded, the members voted to approve the December 1, 2020, Board meeting minutes, as presented. Ms. Warwick did not attend the meeting in its entirety.

**CALL FOR VOTE:**

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

**APPROVAL OF CONSENT AGENDA**

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted unanimously to approve the Consent Agenda, 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

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)

Nays: None

**PUBLIC COMMENT PERIOD**

Mr. Ferguson requested virtual participants and public attendees to introduce themselves.

Ms. Peters provided the Board an update to the VSCPA Diversity, Equity and Inclusion Council's January meeting. Discussion included ways of attracting minority students. She also noted the implementation of the month long CPA examination review course called CPA Breakthrough.

Ms. Peters noted the society was holding three-hour seminars focusing on mental health.

She noted the VSCPA had two approved 2021 VBOA-approved ethics courses and another six courses in development.

Ms. Peters encouraged the VBOA to work with educators towards changes related to the CPA Evolution Initiative.

Mr. Sayre addressed the Board in regards to pending disciplinary action.

Ms. Wilson addressed the Board in regards to pending disciplinary action.

Ms. Policano addressed the Board in regards to pending disciplinary action for Case #2019-131-010U.

**COMMITTEE UPDATES**

**NASBA Communications Committee**

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

**NASBA Enforcement Resources Committee**

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

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

**NASBA Administration and Finance Committee**

Ms. Warwick noted the NASBA Administration and Finance Committee had met. Discussion included financially navigating through the pandemic. The committee's previously considered report was to continue as planned.

**NASBA Education Committee**

Ms. Rogers noted the NASBA Education Committee discussion included what the CPA pipeline should and can be doing at this time. She also noted an impending topic included educational accredited institutions.

**AICPA's Information Systems and Controls Task Force**

Ms. Rogers noted the AICPA's Information Systems and Controls (ISC) Task Force had held four meetings since our last Board Meeting with another meeting scheduled for Monday. The committee had been very busy reviewing and considering ISC learning objectives as it relates to the CPA Evolution Initiative.

**EXECUTIVE DIRECTOR'S REPORT**

**General updates**

Ms. Glynn noted there had been staff changes within the VBOA to include the addition of Steven Burkarth, Enforcement Specialist.

Ms. Glynn noted there had been numerous provider applications submitted for the 2021 VBOA-approved ethics course.

Ms. Glynn noted the VBOA would require licensed CPAs to have a firm license in order to use the dot .cpa domain.

**MLO upgrade progress**

Ms. Glynn provided an update to the Board regarding the licensing software upgrade and the move to a hosted environment. The VBOA's online system upgrade in October had gone smoothly and the new design wrapper was implemented on the eGov and the Verification websites.

**Financial and Board Report update**

Ms. Glynn and Ms. Strudgeon presented and fielded questions regarding the December 2020 Financial and Board Report.

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

**Fiscal Year 2020 Draft Financial Statements**

Ms. Glynn and Ms. Strudgeon presented and fielded questions regarding the Fiscal Year 2020 Draft Financial Statements.

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the Fiscal Year 2020 Draft Financial Statements with the modifications of Footnote 5 and Footnote 12, as discussed.

**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

**Five-year forecast and fees**

Ms. Glynn presented and fielded questions regarding a new forecast and fees for the VBOA. Ms. Marcello presented a board of accountancy fee comparison to other boards of accountancy. An in-depth discussion ensued. Ms. Glynn noted expenditures continued to increase and projections were discussed.

**Enforcement update**

Ms. Blount led the discussion regarding the enforcement update. She provided up-to-date handouts. Discussion ensued. March was agreed upon to move forward with IFF (Informal Fact Finding) conference scheduling. Ms. Blount noted continuing professional education (CPE) cases were moving efficiently and she fielded questions.

**Regulatory update**

Ms. Marcello led the discussion regarding regulatory updates. She noted the VBOA regulatory revisions were at their final stage for approval. She noted the process had taken approximately 14 months and that this was standard procedure. On the legislative front, she noted more anti-regulatory matters had been seen. That had not been the case with Virginia. She noted FOIA, public meeting and electronic

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

participation matters were being reviewed. Ms. Marcello also noted House Bill 2259 was not expected to pass.

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

**RECONVENE 12:30 p.m.**

**BOARD DISCUSSION TOPICS**

**2021 Ethics course update**

Ms. Glynn, Ms. Anderson and Ms. Marcello led the discussion regarding the 2021 ethics course update. They noted 10 courses had been approved and posted on the VBOA website by February 1, 2021. Numerous applications had been received and were under review. The submission and review process will continue throughout 2021. An in-depth discussion ensued.

(Ms. Lewis is no longer participating in the Board meeting)

**Remote Testing**

Ms. Glynn summarized the white paper handout regarding a proposed remote testing pilot for the CPA examination prepared by NASBA, AICPA and Prometric. Ms. Glynn provided a remote testing frequently asked questions handout. An in-depth discussion ensued.

Upon a motion by Ms. Rogers, and duly seconded, the members voted unanimously to tentatively approve participation in the proposed pilot of remote proctoring of the CPA examination provided clarification of the risks to exam candidates regarding exam reciprocity are disclosed and the VBOA would not be held accountable.

**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  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Six (6)  
Nays: None

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

**UAA Education Model Rules and CPA Evolution**

Ms. Rogers led the discussion regarding the UAA Education Model Rules and CPA Evolution. She reviewed the handout provided and discussed the differences between Virginia's regulations and the UAA Model Rule, while also highlighting that adoption of the Model Rule is not required. The Board agreed to table the discussion until early fall 2021.

**Disposition of cases involving unlicensed use of the CPA title by previously licensed individuals**

Ms. Blount led the discussion regarding the disposition of cases involving the unlicensed use of the CPA title by previously licensed individuals' guidance document. A detailed discussion followed.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to approve the Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals guidance document 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  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Six (6)  
Nays: None

---

**ADDITIONAL ITEMS FOR DISCUSSION**

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

**FUTURE MEETING DATES**

- April 22, 2021
- May 27, 2021
- June 24, 2021
- August 31, 2021



---

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

---

**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’ exemption contained in Virginia Code §2.2-3711 (A)(8).

The following non-members will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: Donald Ferguson (virtually) and Elaina Johnson (technical assistance).

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 and 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  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Six (6)  
Nays: None

(Ms. Lewis has returned to the Board meeting virtually)

**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 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.

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

**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

---

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

Case #2019-108-019D (Saunders and Warwick)

Upon a motion by Ms. Rogers, and duly seconded, members voted unanimously to accept Case #2019-108-019D, 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

---

Case #2019-234-164C (Glynn and Winters)

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

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

Upon a motion by Mr. Brown, and duly seconded, members voted unanimously to accept Case #2019-234-164C, 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

---

Case #2018-470-415C (Glynn and Winters)

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

Upon a motion by Ms. Rogers, and duly seconded, members voted unanimously to accept Case #2018-470-415C, 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

---

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

Case #2019-171-131C (Glynn and Winters)

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

Upon a motion by Ms. Rogers, and duly seconded, members voted unanimously to accept Case #2019-171-131C, 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

---

Case #2020-099-099C (Glynn and Winters)

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

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to accept Case #2020-099-099C, 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

---

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

---

Case #2019-131-010U

Mr. Bradshaw, Ms. Blount and Ms. Glynn were not present and did not participate in the closed discussion.

Upon a motion by Ms. Rogers, and duly seconded, members voted unanimously to accept Case #2019-131-010U, as presented.

**CALL FOR VOTE:**

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

**VOTE:**

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

---

Case #2019-041-003D (Saunders and Warwick)

Mr. Bradshaw, Ms. Blount and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Brown, and duly seconded, members voted unanimously to accept Case #2019-041-003D, as presented.

**CALL FOR VOTE:**

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

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

**VOTE:**

Ayes: Five (5)

Abstain: Two (2)

Nays: None

---

Case #2019-221-018D (Lewis and Warwick)

Ms. Blount, Ms. Lewis and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to accept Case #2019-221-018D, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye

Laurie A. Warwick, CPA – Abstain

Jay Bernas – Aye

W. Barclay Bradshaw, CPA – Aye

William R. Brown, CPA – Aye

Wendy P. Lewis, CPA – Abstain

Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Five (5)

Abstain: Two (2)

Nays: None

---

Case #2018-425-005U (Rogers and Warwick)

Ms. Blount, Ms. Rogers and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Brown, and duly seconded, members voted unanimously to accept Case #2018-425-005U, as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA, CGMA – Aye

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

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

**VOTE:**

Ayes: Five (5)  
Abstain: Two (2)  
Nays: None

---

Case #2019-177-014U (Rogers and Warwick)

Ms. Blount, Ms. Rogers and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Bernas, and duly seconded, members voted unanimously to accept Case #2019-177-014U, as presented.

**CALL FOR VOTE:**

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

**VOTE:**

Ayes: Five (5)  
Abstain: Two (2)  
Nays: None

---

Case #2019-179-015U (Rogers and Warwick)

Ms. Blount, Ms. Rogers and Ms. Warwick were not present and did not participate in the closed discussion.

**Board Meeting  
February 4, 2021  
Final/Approved minutes**

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to accept Case #2019-179-015U, as amended to include a sanction for the failure to enroll in a practice monitoring program.

**CALL FOR VOTE:**

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

**VOTE:**

Ayes: Five (5)  
Abstain: Two (2)  
Nays: None

---

**ADJOURNMENT**

There being no further business before the VBOA, Mr. Carson adjourned the meeting at 3:34 p.m.

**APPROVED:**

\_\_\_\_\_  
D. Brian Carson, CPA, CGMA, Chair

**COPY TESTE:**

\_\_\_\_\_  
Nancy Glynn, CPA, Executive Director