
**Board Meeting
August 29, 2023
Draft/Unapproved minutes**

The Virginia Board of Accountancy met on Monday, August 29, 2023, in Board Room #4 of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Wendy P. Lewis, CPA, Chair
Nadia A. Rogers, CPA, Vice Chair
Laurie A. Warwick, CPA
William R. Brown, CPA
Dale G. Mullen
David Cotton, CPA, CFE, CGFM
Angela Rudolph-Wiseman, 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
Nicole Reynolds, Licensing and Operations Support
Vasa Clarke, Information and Policy Advisor
Kelsie McLellan, Enforcement Specialist
Fergus Johnson, Virginia Management Fellow

**MEMBERS OF THE
PUBLIC PRESENT:** Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants
Molly Wash, AR Director, Virginia Society of Certified Public
Accountants
DeAnn Compton, CPA, Audit Director, Auditor of Public Accounts
Igor DeOliveira, CPA, Senior Auditor, Auditor of Public Accounts
Janet Palmer, Founder, Zenobia's Promise
Sandra Taylor, Founder, Zenobia's Promise

**MEMBERS OF THE
PUBLIC ATTENDING
VIRTUALLY:** Jason Sayre
Timothy S. Whited

CALL TO ORDER

Ms. Lewis called the meeting to order at 10 a.m.

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DETERMINATION OF QUORUM

Ms. Lewis determined there was a quorum present.

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.

APPROVAL OF AGENDA

Ms. Lewis suggested that 2023-0264 be moved to closed session. Ms. Warwick suggested that 2022-0733 be moved to closed session. Mr. Brown suggested that 0045, 072-029D and 073-030D be moved to closed session.

Upon a motion by Ms. Warwick and duly seconded, the members voted unanimously to approve the August 29, 2023, agenda as amended. The members voting “AYE” were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Cotton and Ms. Rudolph-Wiseman.

APPROVAL OF MINUTES

Upon a motion by Ms. Warwick and duly seconded, the members voted unanimously to approve the amended June 12, 2023, Board meeting minutes, as presented. The members voting “AYE” were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen and Mr. Cotton. Ms. Rudolph-Wiseman abstained.

PUBLIC COMMENT PERIOD

Mr. Sayre addressed the Board regarding a previous disciplinary matter from February 2021.

Mr. Whited addressed the Board regarding his application for a Virginia CPA license.

Ms. Walker, CAE, Vice President, Advocacy, Virginia Society of Certified Public Accountants (VSCPA) was recently appointed to the AICPA Pipeline taskforce. She addressed the Board regarding the VSCPA’s efforts to widen the pathways to licensure and subsequently assist with increasing the pipeline of future CPAs to the profession. Those efforts include communication efforts such as national town halls and surveys to increase national communications and ensure Virginia education has that which is necessary to prepare future exam candidates and CPAs.

FY 2022 Audit Exit – DeAnn Compton, CPA, Audit Director, Auditor of Public Accounts.

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Ms. Compton reported to the Board on the completion of the APA audit and the issuance of an unmodified opinion on the VBOA FY2022 financial statements. She mentioned the audit went smoothly with wonderful cooperation and timely responses on the part of VBOA staff.

Ms. Compton fielded questions from the Board regarding the potential removal of the VBOA's Code of Virginia requirement to prepare annual financial statements in accordance with generally accepted accounting principles and to receive an annual audit of those statements. Ms. Compton noted that Staci Henshaw, APA, was in agreement with the removal of the Code of Virginia requirement to prepare annual financial statements for the Virginia Board of Accountancy.

Break for Board Photos

PUBLIC COMMENT PERIOD – Enforcement

There were no public comments.

ENFORCEMENT AGENDA – Matthew Ross, Enforcement Director

The following actions were taken during open session:

Case #2022-0379

Upon a motion by Ms. Warwick and duly seconded, the members voted to approve the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Abstain
Angela Rudolph-Wiseman, CPA – Aye

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VOTE:

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

Case #2023-0139

Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Abstain
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

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

Case #2023-0154

Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye

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David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

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

Case #2022-0363

Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

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

Case #2023-0145

Upon a motion by Mr. Cotton and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye

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William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

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

Case #2022-0345

Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case# 2022-0398

Upon a motion by Ms. Warwick and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

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Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2022-0321

Upon a motion by Mr. Brown and duly seconded, the members voted to accept the Presiding Officer Recommendation as to the finding of a violation of 18VAC5-22-90(A). The Board further accept the penalties identified in the Presiding Officer Recommendation with the amendment that Respondent would be subject to a CPE compliance review for the three-year period following any reinstatement of her Virginia CPA license instead of for the three-year period of 2023, 2024 and 2025.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

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Case #2022-0625

Upon a motion by Ms. Warwick and duly seconded, the members voted to accept the Presiding Officer's Recommendation in full finding Respondent violated 18VAC5-22-90 (A) and imposed penalties of \$750 for failing to complete 120 CPE hours during the relevant three-year reporting period and be reprimanded for failing to complete a minimum of 20 CPE hours and for failing to complete the Virginia Specific Ethics Course in each year of the audit. Respondent will be subject to a CPE compliance review for the three-year period of 2023, 2024 and 2025 and have to complete 116 deficient hours of CPE within 90 days of the date of the Board's Order.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case# 2022-0640

Upon a motion by Mr. Cotton and duly seconded, the members voted to accept the Presiding Officer's Recommendation in full finding Respondent violated 18VAC5-22-90 (A) and imposed penalties of \$250 for failing to complete the Virginia Specific Ethics Course in 2019 and \$250 for failing to complete a minimum of 20 hours of CPE in 2020.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye

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Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2023-0086

Upon a motion by Mr. Brown and duly seconded, the members voted to accept the Presiding Officer's Recommendation in full finding Respondent violated 18VAC5-22-90 (A). Respondent's CPA license was suspended for a period of 1 year from the date of the Board's Order. The Board also imposed penalties of \$1,000 for failing to complete 120 CPE hours during the relevant three-year reporting period, \$250 for failing to complete a minimum of 20 CPE hours and \$250 for failing to complete the Virginia Specific Ethics Course in each year of the audit. Respondent will be subject to a CPE compliance review for the three-year period following any reinstatement of his Virginia CPA license.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

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Case #2023-0087

Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Presiding Officer's Recommendation in full finding Respondent violated 18VAC5-22-90 (A). Respondent's CPA license was suspended for a period of 1 year from the date of the Board's Order. The Board also imposed penalties of \$1,000 for failing to complete 120 CPE hours during the relevant three-year reporting period, \$250 for failing to complete a minimum of 20 CPE hours and \$250 for failing to complete the Virginia Specific Ethics Course in each year of the audit. Respondent will be subject to a CPE compliance review for the three-year period following any reinstatement of his Virginia CPA license.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

NASBA and AICPA COMMITTEE UPDATES

Ms. Rogers informed the Board that the AICPA Board of Examiners (BOE) met on June 20, 2023 and August 24, 2023. At both meetings there was continued discussion around CPA Evolution readiness from an exam perspective. CPA Exam financial and pipeline updates were also discussed. At the June meeting, the BOE discussed the impact of artificial intelligence (AI) on the accounting profession and the CPA Exam specifically. The AICPA Exams Team, in collaboration with the AICPA BOE, are exploring how ChatGPT and AI will impact test preparation, development, content, and other areas. The group agreed that the security and validity of the administration of the CPA Exam is of utmost importance, and it is not believed that AI poses a risk to the CPA Exam for the foreseeable future.

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On June 13, 2023, the AICPA State Board Committee held an orientation session for its new members. The Committee is in the process of scheduling its next full Committee meeting.

NASBA Administrative and Finance Committee

Ms. Warwick advised that she has been nominated by NASBA as the Mid-Atlantic Regional Chair. Voting will be held in October 2023.

NASBA CPE Committee

Mr. Cotton informed the Board that he and Mr. Brown are part of the CPE Committee that approves changes to the CPA Standards and Fields of Study documents. Mr. Cotton volunteered to become part of a joint committee which will meet on October 12th.

NASBA Education Committee

EXECUTIVE DIRECTOR'S REPORT

General updates

- Ms. Glynn introduced Fergus Johnson, Virginia Management Fellow, who will be serving an eight-month rotation with the VBOA. She also introduced Kelsie McLellan, the agency's new Enforcement Specialist and Kevin Savoy, the new part-time Information Security Officer.
- Ms. Glynn discussed the progression of CPA Evolution and recent updates to both NASBA and VBOA data systems to accommodate the exam changes. She emphasized that communications are continual regarding the deadlines to test for BEC.
- Ms. Glynn updated the Board regarding reinstatements and CPE Audits.
- Ms. Glynn apprised the Board regarding the Office of Regulatory Management initiatives and requirements made of VBOA. She also advised that the CPE Guidelines are currently out for public comment on Town Hall.

Financial and Board Report update

Ms. Reinholtz presented and fielded questions pertaining to the July 2023 Financial and Board Reports and fielded questions from the Board.

Enforcement update

Mr. Ross reported on the progress of the Enforcement Division. He fielded questions from the Board.

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Communications update

Ms. Yoder reported to the Board that a communications plan is being developed for CPA Evolution and that the VBOA Ethics segment for 2024 is underway. She indicated that the annual customer service survey is soon to be released. She fielded questions by the Board.

Adjourn for Lunch

Board Discussion Topics – Wendy P. Lewis, CPA, Chair

Ethics Committee and 2024 Topics – William Brown, CPA

Mr. Brown provided handouts and informed the Board that the Ethics Committee met on July 11, 2023. He led the discussion regarding potential issues to be addressed by the committee in 2024 to include Use of the CPA Title, peer review requirements for firms, Inactive license status and finding ways to increase response to the Board. He invited the Board to offer their insights and Ms. Lewis opened the discussion to questions and comments from Board members.

Approval of 30-month conditional credit

Ms. Glynn led the discussion regarding the consideration to adopt the new 30-month conditional credit. She presented a plan for implementation. Board discussion followed.

Upon a motion by Ms. Rogers, and duly seconded, the Board voted to revise the regulation to amend the conditional credit rule as of December 15, 2023.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)

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Nays: None (0)

Update on Experience, Learn and Earn (ELE) program – Nadia Rogers, CPS, Vice Chair

Ms. Rogers described the ELE program and led the discussion around NASBA’s recently launched ELE program meant to support additional pathways to the CPA. This pilot program will begin at Tulane University and will be offered to students who need the additional 30 educational hours in order to qualify to apply for the CPA license. There were questions and comments from the Board.

FY2023 S.M.A.R.T. Goals update – Nancy Glynn, CPA, Executive Director

Ms. Glynn led the discussion to confirm details of each of the 2024 S.M.A.R.T. Goals.

The Board agreed that proposed changes to the Code and Regulations, including changes to the VBOA fee structures, are a priority in the coming year. Ms. Lewis requested a timeline for the project to be presented at the next meeting. Ms. Glynn asked for comments from Board members as soon as possible.

The Board will review VBOA Policies which are in place to add clarification to Virginia Code and Regulation. It was suggested that policy review should become a regular matter addressed by the Board. Mr. Mullin advised that statutory changes should be priority.

Ms. Glynn led the discussion to include the VBOA licensing and CPE System as a S.M.A.R.T. Goal. This effort will be led by Mr. Cotton and Ms. Warwick, who both attended a recent demonstration at VBOA on August 28th. The Board discussed aspects of a future system to include procurement, data migration and system capabilities.

Mr. Cotton led the discussion about Board member recusal during closed sessions of the Board. Mr. Flaherty participated in the discussion and members posed questions, made suggestions, and cited historical Virginia Supreme Court cases in point. It was decided that the subject will not be a S.M.A.R.T. Goal but that Enforcement Director, Mr. Ross, would present on the subject at the October Board meeting.

The Board agreed to better define at the October meeting the S.M.A.R.T. Goal for CPE requirements. The project will be led by Mr. Mullens and Mr. Brown. Mr. Brown requested that all Board members become familiar with his White Paper on the subject. Ms. Glynn suggested that there is currently a national discussion to be considered surrounding CPE requirements.

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Mr. Cotton introduced the Inactive Status Policy S.M.A.R.T. Goal. This goal will be addressed in the second half of the year and will be led by Mr. Cotton and Ms. Rudolph-Wiseman.

The Board agreed to move the 150 Hour S.M.A.R.T. Goal to December. It will be led by Mr. Cotton and Ms. Rogers. The goal will allow the Board to discuss and decide what could become an alternative pathway to the CPA.

Ms. Rogers and Ms. Warwick led the discussion of the CPA Pipeline as a 2024 S.M.A.R.T. Goal. Ms. Rogers requested a calendar of events be made available to Board members that they each might attend an event during the year. Mr. Cotton emphasized that this would be a team effort along with the VSCPA and Molly Wash.

The Board entered **closed session** to discuss legal matters.

Begin closed meeting

Upon a motion by Ms. Rogers, 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) and disciplinary matters exemption contained in Virginia Code §2.2-3711(A) (27).

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

The members voting "AYE" were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Cotton and Ms. Rudolph-Wiseman.

End closed meeting

Upon a motion by Ms. Rogers, 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.

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The members voting “AYE” were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Cotton and Ms. Rudolph-Wiseman.

Case #2023-0045

Upon a motion by Mr. Brown and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

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

Case #2022-0733

Upon a motion by Mr. Mullen and duly seconded, the members voted to accept the Presiding Officer’s Recommendation in part and amend it in part. The Board found that Respondent violated Code of Virginia 54.1-4409.1(A), 54.14414 (i) (2) & (4), (ii) (2) & (4), 54.1-4412.1 (A) & (B) and 54.1-111 (A). The Board however, imposed a monetary penalty of \$10,000, instead of the \$100,000 monetary penalty recommended in the Presiding Officer’s Recommendation.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye

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Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA, – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2020-072-029D

Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Presiding Officer's Recommendation in part and amend it in part. The Board found that Respondent violated Code of Virginia 54.1-4413.3 (1)-(7), AICPA Code of Professional Conduct 1.400.050, 18VAC5-22-170 (A) and 18VAC5-22-90 (A). The Board revoked the Respondent's CPA license and imposed monetary penalties of \$1,375 for Respondent's violation of 18VAC5-22-90 (A) and \$300 for Respondent's violation of 18VAC5-22-170 (A). The Board however, imposed a monetary penalty of \$15,000, instead of the \$25,000 monetary penalty recommended in the Presiding Officer's Recommendation for Respondent's violation of Code of Virginia 54.1-4413.3 (1)-(7).

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2020-073-030D

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Upon a motion by Ms. Rogers and duly seconded, the members voted to accept the Presiding Officer's Recommendation in part and amend it in part. The Board found that Respondent violated Code of Virginia 54.1-4413.3 (1)-(7), 54.1-4412.1 (D) (1)(a), (5) and (6) and AICPA Code of Professional Conduct 1.400.050. The Board revoked the Respondent's CPA license; however, they imposed a monetary penalty of \$20,000 instead of the \$50,000 monetary penalty recommended in the Presiding Officer's Recommendation.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2023-0264

Upon a motion by Mr. Brown and duly seconded, the members voted to reject the Presiding Officer's recommendation and grant an individual CPA license to the applicant.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Abstain
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Abstain
Angela Rudolph-Wiseman, CPA – Nay

VOTE:

Ayes: Four (4)

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Abstain: None (2)
Nays: One (1)

Additional Items for Discussion

- Sign Conflict of Interest forms
 - Sign Travel Expense vouchers
 - Future meeting dates – Current and future meeting dates were discussed and are subject to change.
 - October 24, 2023
 - December 5, 2023
 - January 17, 2024
-

ADJOURNMENT

There being no further business before the VBOA, Ms. Lewis adjourned the meeting at 2 p.m.

APPROVED:

Wendy P. Lewis, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director