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**Board Meeting  
December 1, 2023  
Approved minutes**

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The Virginia Board of Accountancy met on Friday, December 1, 2023, at Robertson 225, McIntire School of Commerce, University of Virginia 140 Hospital Dr, Charlottesville, VA 22903

**MEMBERS PRESENT:** Wendy P. Lewis, CPA, Chair  
Nadia A. Rogers, CPA, Vice Chair  
Laurie A. Warwick, CPA, Chair  
David Cotton, CPA, CFE, CGFM  
Angela Rudolph-Wiseman, CPA

**MEMBERS APPEARING  
VIRTUALLY:** Dale G. Mullen

**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  
Kelli Yoder, Communications Coordinator  
Fergus Johnson, Management Fellow  
Nicole Reynolds, Licensing and Operations Specialist

**MEMBERS OF THE  
PUBLIC PRESENT:** Stephanie Peters, CEO, Virginia Society of Certified Public Accountants  
Molly Wash, Academic and Diversity Outreach Director, Virginia  
Society of Certified Public Accountants  
Colleen K. Conrad, CPA, NASBA Executive VP and Chief Operating  
Officer  
Dr. Nicole Jenkins, Dean, McIntire School of Commerce, University of  
Virginia  
Dr. Eric Negangard, Professor, Department of Accounting, University of  
Virginia  
Christian Otuonye, CPA  
22 University of Virginia students

**CALL TO ORDER**

Ms. Lewis called the meeting to order at 9:30 a.m.

**SECURITY BRIEFING**

Ms. Glynn provided the emergency evacuation procedures.

**Board Meeting  
December 1, 2023  
Approved minutes**

**APPROVAL OF AGENDA**

Upon a motion Ms. Rogers and duly seconded, the members voted unanimously to approve the December 1, 2023, agenda, as amended. The members voting “AYE” were Ms. Lewis, Ms. Rogers, Mr. Mullen, Ms. Warwick, Mr. Cotton, and Ms. Rudolph-Wiseman.

**Ms. Lewis noted that Mr. Mullen has requested to attend the meeting remotely due to illness. Mr. Mullen will participate from his residence via a Microsoft Teams link. All members agreed that Mr. Mullen could participate remotely.**

**DETERMINATION OF QUORUM**

Ms. Lewis determined there was a quorum present.

**APPROVAL OF MINUTES**

Upon a motion by Ms. Rogers and duly seconded, the members voted unanimously to approve the October 24, 2023, Board meeting minutes, as amended. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Mullen, Mr. Cotton, Rudolph-Wiseman, and Ms. Rogers.

**PUBLIC COMMENT PERIOD**

Ms. Peters introduced the Virginia Society of CPAs and its mission, briefly describing various resources available to students through membership.

**Welcome VBOA and Students**

Dr. Jenkins warmly welcomed all attendees and thanked the Board for coming to the University of Virginia. She shared the value and rewards of the CPA title in her own life with those in attendance.

**NASBA Update**

Ms. Conrad shared her own journey to accounting, then presented on NASBA’s work and resources, highlighting particular resources developed for students.

**Board Member/Staff Introductions and VBOA Overview**

Ms. Lewis facilitated a brief presentation on the authority and functions of the VBOA. Each staff member introduced themselves and each Board member introduced themselves and shared their inspiration for serving on the Board.

**Board Meeting  
December 1, 2023  
Approved minutes**

---

**COMMITTEE UPDATES**

**NASBA Committee Updates**

Mr. Cotton was appointed to the Regulatory Response Committee. He shared details about their November meeting in which they considered two exposure drafts. The committee concurred with the first exposure draft but had misgivings about the enforceability over assurances made by individuals not holding a CPA license.

Ms. Rogers updated the board on the AICPA Board of Examiners meeting during which a CPA Pipeline and financial update were provided followed by a discussion of a possible future CPA cloud driven strategy. Additionally, a member recently took the AUD section of the CPA exam as a secret shopper and shared the experience, which was positive.

Ms. Warwick, who has been appointed Mid-Atlantic Regional Director, requested that if anyone has anything relevant to bring it to the Mid-Atlantic regional call. Feedback is collected and sent to NASBA.

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

Ms. Lewis led an informative presentation on the accounting profession and what it truly means to be a CPA, including correcting the misconceptions of accounting. She shared the possible career paths available to students and some of the varied and rewarding experiences she has had as a CPA over the course of her career. Students participated in a question-and-answer session.

**CPA Evolution: Changes to the CPA exam – Nadia A. Rogers, CPA**

Ms. Rogers welcomed students and led a detailed presentation on the CPA Exam changes and the future of the accounting profession in general. Students participated with relevant questions. She outlined content changes including the addition of three discipline sections, advice for approaching the exam, recent extensions to Virginia credits and recent changes to Virginia's educational requirements to sit for the exam.

**Virginia Society of CPAs – Student Resources - Molly Wash, Academic and Diversity Outreach Director, VSCPA**

Ms. Wash shared with attendees the ways in which VSCPA supports students on their pathway to the CPA. Among the contributions mentioned were the virtual CPA Exam Lunch and Learn, scholarship

**Board Meeting  
December 1, 2023  
Approved minutes**

availability and a new mentoring program to be launched in the fall of 2023. She outlined the benefits of student membership in VSCPA.

**PUBLIC COMMENT PERIOD - Enforcement**

Mr. Otuonye addressed the Board. He requested that the Board waive his license suspension. He had been significantly deficient in CPE hours for the audit period, but informed the Board that between the time of September 2023 and December 1<sup>st</sup>, he had accrued 123 CPE hours.

**Enforcement Agenda – Matthew Ross, Enforcement Director**

The following actions were taken during open session:

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Case # 2022-0358

Upon a motion by Ms. Warwick 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  
Nadia A. Rogers, CPA – Aye  
David Cotton, CPA, CFE, CGFM – Aye  
Angela Rudolph-Wiseman, CPA – Aye

**VOTE:**

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

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Case # 2023-0204

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

**Board Meeting  
December 1, 2023  
Approved minutes**

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye  
David Cotton, CPA, CFE, CGFM –Aye  
Angela Rudolph-Wiseman, CPA – Abstain

VOTE:

Ayes: Four (4)  
Abstain: One (1)  
Nays: None (0)

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Case# 023-0242

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

VOTE:

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

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Case # 2022-0393

Ms. Warwick recused herself and left the discussion.

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

**Board Meeting  
December 1, 2023  
Approved minutes**

CALL FOR VOTE:

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

VOTE:

Ayes: Four (4)  
Abstain: One (1)  
Nays: One (1)

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Case # 2023-0395

Ms. Warwick was not present for this discussion.

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Ms. Rudolph-Wiseman, and duly seconded to adopt the Presiding Officer's recommendation to deny Respondent's licensing application for failing to meet the experience requirements.

CALL FOR VOTE:

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

VOTE:

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

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Case # 2023-0246

**Board Meeting  
December 1, 2023  
Approved minutes**

Ms. Glynn exited the meeting as this case was discussed.

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of

the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. After discussion, a motion was made by Mr. Cotton, and duly seconded to adopt the

Presiding Officer's Recommendation, which contains the facts regarding the regulatory and/or statutory issues in this matter, with an additional finding by substantial evidence of a violation of Code of Virginia 54.1-4413.3 (7), based on the Respondent's false certification of CPE compliance on license renewal applications dated March 23, 2021, March 8, 2022 and March 6, 2023. The Recommendation and Summary are incorporated as part of the Order. The Board found by substantial evidence that Respondent violated Board Regulation 18VAC5-22-90(A) and Code of Virginia 54.1-4413.3 (7). The Board imposed a 1-year license suspension, monetary penalties totaling \$1,250 and that Respondent shall be subject to a CPE compliance review for the 3-year period following any reinstatement of his Virginia CPA license, for Respondent's violation of 18VAC5-22-90 (A). The Board imposed an additional \$300 penalty for Respondent's violation of 54.1-4413.3 (7).

**CALL FOR VOTE:**

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

**VOTE:**

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

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Case # 2022-0554

Ms. Glynn was not in the room when the case was discussed.

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of

**Board Meeting  
December 1, 2023  
Approved minutes**

the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. After discussion, a motion was made by Ms. Warwick, and duly seconded to adopt the Presiding Officer's Recommendation, which contains the facts regarding the regulatory and/or statutory issues in this matter. The Recommendation and Summary are incorporated as part of the Order. The Board found by substantial evidence that Respondent violated Board Regulation 18VAC5-22-90(A). The

Board imposed a reprimand, a monetary penalty of \$750 and that Respondent shall be subject to a CPE compliance review for the 3-year period following any reinstatement of her Virginia CPA license.

**CALL FOR VOTE:**

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

**VOTE:**

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

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Case # 2022-0741

Ms. Glynn was not in the room when the case was discussed.

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. After discussion, a motion was made by Ms. Rudolph-Wiseman, and duly seconded to adopt the Presiding Officer's Recommendation, which contains the facts regarding the regulatory and/or statutory issues in this matter. The Recommendation and Summary are incorporated as part of the Order. The Board found by substantial evidence that Respondent violated Board Regulation 18VAC5-22-90(A). The Board imposed a monetary penalty of \$750 and that Respondent shall be subject to a CPE compliance review for the 3-year period following any reinstatement of her Virginia CPA license.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye



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**Board Meeting  
December 1, 2023  
Approved minutes**

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

**VOTE:**

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

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Case # 2023-0203

Ms. Glynn was not in the room when the case was discussed.

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer’s Recommendation and Summary of the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. After discussion, a motion was made by Mr. Cotton, and duly seconded to adopt the Presiding Officer’s Recommendation, which contains the facts regarding the regulatory and/or statutory issues in this matter, with an additional finding by substantial evidence of a violation of Code of Virginia 54.1-4413.3 (7), based on the Respondent’s false certification of CPE compliance on license renewal applications dated June 22, 2021 and May 5, 2022. The Recommendation and Summary are incorporated as part of the Order. The Board found by substantial evidence that Respondent violated Board Regulation 18VAC5-22-90(A) and Code of Virginia 54.1-4413.3 (7). The Board imposed a 1-year license suspension, monetary penalties totaling \$1,500 and that Respondent shall be subject to a CPE compliance review for the 3-year period following any reinstatement of his Virginia CPA license, for Respondent’s violation of 18VAC5-22-90 (A). The Board imposed an additional \$300 penalty for Respondent’s violation of 54.1-4413.3 (7).

**CALL FOR VOTE:**

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

**VOTE:**

**Board Meeting  
December 1, 2023  
Approved minutes**

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

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Case # 2023-0207

Ms. Glynn was not in the room when the case was discussed.

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. Respondent was present at the meeting and addressed the Board. After discussion, a motion was made by Ms. Warwick, and duly seconded to adopt the Presiding Officer's Recommendation, relative to a finding by substantial evidence Respondent violated Board Regulation 18VAC5-22-90 (A), but to also find by substantial evidence a violation of Code of Virginia 54.1-4413.3(7) for Respondent's false certification to CPE compliance on license renewal applications dated June 29, 2021, and May 25, 2022. The Board further amend the penalties to be imposed upon Respondent. The Recommendation and Summary are incorporated as part of the Order. The Board imposed monetary penalties totaling \$1,500 and that Respondent shall be subject to one year CPE compliance reviews for 2024 and 2025, for Respondent's violation of 18VAC5-22-90 (A). The Board imposed an additional \$300 penalty for Respondent's violation of 54.1-4413.3 (7). The Board did not impose the 1-year license suspension as recommended based on Respondent completing 120 hours of CPE between September 2023 and November 2023.

**CALL FOR VOTE:**

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

**VOTE:**

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

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**Board Meeting  
December 1, 2023  
Approved minutes**

Case # 2023-0299

Ms. Glynn was not in the room when the case was discussed.

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. After discussion, a motion was made by Ms. Warwick, and duly seconded to adopt the Presiding Officer's Recommendation, which contains the facts regarding the regulatory and/or statutory

issues in this matter, with the amendment that Respondent have 90 days to complete 120 hours of deficient CPE. The Recommendation and Summary are incorporated as part of the Order. The Board found by substantial evidence that Respondent violated Board Regulation 18VAC5-22-90(A) and 18VAC5-22-170(A). The Board imposed a monetary penalty of \$750, that Respondent shall provide proof of completion for 120 hours of CPE within 90 days, with said hours not counting towards the current year's total, and that Respondent shall be subject to a CPE compliance review for the three-year period of 2023, 2024 and 2025. The Board imposed a monetary penalty of \$250 for Respondent's violation of 18VAC5-22-170(A).

**CALL FOR VOTE:**

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

**VOTE:**

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

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Case # 2023-0047

Ms. Glynn was not in the room when the case was discussed.

**Board Meeting  
December 1, 2023  
Approved minutes**

The Board members reviewed the record, which consisted of the disciplinary case file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. Presiding Officer Glynn was not present and did not participate in the discussion. After discussion, a motion was made by Ms. Rogers, and duly seconded to adopt the Presiding Officer's Recommendation, which contains the facts regarding the regulatory and/or statutory issues in this matter, with an additional finding by substantial evidence of a violation of Code of Virginia

54.1-4413.3 (7), based on the Respondent's false certification of CPE compliance on a license renewal application dated May 29, 2022. The Recommendation and Summary are incorporated as part of the Order. The Board found by substantial evidence that Respondent violated Board Regulation 18VAC5-22-90(A) and Code of Virginia 54.1-4413.3 (7). The Board imposed a 1-year license suspension, monetary penalties totaling \$1,500 and that Respondent shall be subject to a CPE compliance review for the 3-year period following any reinstatement of their Virginia CPA license, for Respondent's violation of 18VAC5-22-90 (A). The Board imposed an additional \$300 penalty for Respondent's violation of 54.1-4413.3 (7).

**CALL FOR VOTE:**

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

**VOTE:**

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

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**RECESS FOR LUNCH 12:30 p.m.**

**RECONVENE 1:30 p.m.**

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

**S.M.A.R.T. Goal Topics include:**

**Code and Regulations Including Fee Structure – Final Code Revisions**

**Board Meeting  
December 1, 2023  
Approved minutes**

Ms. Glynn reviewed progress on final revisions to the “Code and Regulations, Including Fee Structure” S.M.A.R.T. goal. The board discussed potential changes to the “use of the title” section. Ms. Warwick and Mr. Cotton suggested edits. Ms. Glynn advised the board that the Code sections need to submit the revisions to the secretary’s office as soon as possible. Mr. Cotton suggested that minor additional edits could be completed by COB Dec. 4.

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**Licensing and CPE System – SOW Discussion**

Ms. Glynn provided a review of the progress to secure an SOW for a new licensing and CPE system. Most recently, she talked to another agency using the same software, and discussed remaining questions with the vendor’s development team. She reviewed the SOW for the board and said it could potentially launch in January.

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**150 Hours Research**

Mr. Johnson reviewed the status of his research on the 150-hour requirement for CPA licensure. He will eventually compile a research paper as part of his Virginia Management Fellowship looking into the questions: “Is 150 hours the best educational model or can it be improved upon?” and “Is it possible to add alternative pathways?” Board members engaged in discussion with Mr. Johnson about the research, suggesting other possible questions and sources.

**EXECUTIVE DIRECTOR’S REPORT**

**General updates**

- Ms. Glynn informed the Board that BEC closed for applications in mid-November and the new sections were opened on Nov. 27.
- Ms. Glynn apprised the Board that Credit Relief Initiative credits are now reflected in Gateway, sharing how people have called in appreciation.
- Ms. Glynn noted other credit extensions will be reflected in Gateway Dec. 15, the day the current CPA Exam closes.

**Financial and Board Report update**

Ms. Glynn reviewed financial data with the board, noting that the reapplication amount is down since the suspension of related fees and that the number of licensees is up. While the first-time candidates are increasing, the number is expected to stall in early 2024 when the new exam launches.

**Board Meeting  
December 1, 2023  
Approved minutes**

**Enforcement update**

Mr. Ross reported on the progress of the Enforcement Division. His team is setting up monthly IFF conferences. Final notices were sent for the current CPE audit group and numbers of cases are expected to rise accordingly. He fielded questions from the Board. Ms. Warwick thanked him for all his effort to

ensure the board has a complete and current case set. Mr. Cotton commended the Enforcement Division for adding tables of content to the case file, making them easier to review.

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**ADDITIONAL ITEMS FOR DISCUSSION**

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

**FUTURE MEETING DATES**

- January 17, 2024
- February 21, 2024
- May 15, 2024 (planning meeting)
- June 12, 2024

**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' 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.

The following non-member will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn.

**CALL FOR VOTE:**

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

**Board Meeting  
December 1, 2023  
Approved minutes**

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

**VOTE:**

Ayes: Six (6)

Abstain: None (0)

Nays: None (0)

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**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.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Dale G. Mullen – 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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No actions were taken as a result of the closed session.

**Board Meeting  
December 1, 2023  
Approved minutes**

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**ADJOURNMENT**

There being no further business before the VBOA, Ms. Lewis adjourned the meeting at 3 p.m.

**APPROVED:**

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Wendy Lewis, CPA, Chair

**COPY TESTE:**

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Nancy Glynn, CPA, Executive Director