

**THE VIRGINIA BOARD OF ACCOUNTANCY
Annual Ethics Committee Meeting**

The Virginia Board of Accountancy (Board) held its annual Ethics Committee Meeting at 10:00 am on Tuesday, September 20, 2016 at the Virginia Board of Accountancy, 9960 Mayland Drive, Suite 402, Henrico, Virginia 23233.

The following Committee members were present:

Esther Ko, CPA
Don Pallais, CPA
John J. Renner, II, CPA
Tom Rosengarth, CPA
Kristin L. White, CPA

The Board members present were:

Matthew P. Boshier, Board Liaison
D. Brian Carson, CPA

The Board staff members present were:

Mary T. Charity, Director of Operations
Patti Hambright, CPE/Peer Review Coordinator & Administrative Assistant

The Board staff member present for a portion of the meeting was:

Wade A. Jewell, Executive Director

Also in attendance for the meeting were:

Darshae Dabney, Regulatory and Legislative Affairs Manager, Virginia Society
of Certified Public Accountants
Linda Newsom-McCurdy, Education Director, Virginia Society of Certified
Public Accountants
Chip Knighton, Communications Manager, Virginia Society of Certified Public
Accountants
Zane' Mullins, Education Manager, Virginia Society of Certified Public
Accountants

CALL TO ORDER

Mr. Boshier called the meeting to order at 10:00 am. He welcomed the members of the committee, VBOA and VSCPA staff. He also thanked the committee members for their participation and willingness to serve. He then asked those in attendance to introduce themselves.

COMMITTEE'S CHARGE

Mr. Boshier reviewed the committee's charge.

OPEN DISCUSSION

Mr. Boshier reminded the committee the Board had approved the Virginia Society of Certified Public Accountants (VSCPA) as the sole content provider for the Virginia-Specific Ethics Course. He noted that sponsors/providers were required to submit comments provided by course participants. Ms. Newsom-McCurdy also provided course comments received by the VSCPA. Mr. Boshier recommended everyone take a few minutes to review shared comments and consider those comments when drafting the 2017 outline. Mr. Boshier recommended the committee prepare the draft outline and present it to the Board on October 7, 2016.

Reviewing Prior Ethics Outlines

Mr. Boshier opened the floor for member comments. Committee members reviewed previous years' outlines, suggested topics from committee members, and discussed comments shared by course participants.

Member Suggestions/Ideas

Committee members discussed varied types of delivery methods. Committee members agreed the online presentation was most popular, but there was a continued need for the live broadcast format.

Develop 2017 Ethics Course Outline

Following a comprehensive discussion the members formulated a list of topics for inclusion in the 2017 Virginia-Specific Ethics Course outline. Members agreed the case study approach had been successful, and the 2017 course would continue to be geared around case studies and using enforcement cases as examples.

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Develop 2017 Ethics Course Outline, *continued*

Mr. Jewell reviewed a list of the committee's recommended 2017 Virginia-Specific Ethics Course topics. After some discussion and modifications to the proposed outline, the committee agreed on a proposed outline to present to the Board on October 7, 2016. Mr. Jewell thanked the committee members for their time, contributions and willingness to participate on this important committee.

NEXT STEPS

Following the meeting, Mr. Jewell, Ms. Charity and Ms. Hambright will develop the draft format and submit the information to the committee members for comment. The members will respond with comments and suggestions prior to the October 7, 2016 Board meeting. Following Board approval, the outline will be presented to the VSCPA.

TRAVEL EXPENSE VOUCHERS

Travel expense vouchers were signed and received.

ADJOURNMENT

There being no further business before the VBOA 2017 Ethics Committee, the meeting was adjourned at 1:30 pm.

APPROVED:

Wade A. Jewell, Executive Director