

THE VIRGINIA BOARD OF ACCOUNTANCY
Enforcement Committee
Meeting Minutes
February 28, 2014

The Virginia Board of Accountancy's Enforcement Committee met on Friday, February 28, 2014, at 9960 Mayland Drive, Perimeter Center Building, in the Commonwealth Conference Center's Board Room 1, located in Henrico, Virginia 23233.

The following members of the Committee were present:

W. Barclay Bradshaw, CPA, Enforcement Committee Chair,
Stephanie Saunders, CPA, Board Member

The following staff members were in attendance:

Wade A. Jewell, Executive Director
Jean Grant, Enforcement Manager

The meeting convened at 9:06 A.M.

The Enforcement Committee called to order the meeting with respect to Agenda Item A. With respect to Agenda item C and D the Committee began the review of the Informal Fact-Finding Conferences (IFF's) referenced herein as cases number, 2013-D0025 and 2012-D0002.

Upon completion of the morning IFF's, a motion was made by Ms. Saunders, and seconded by Mr. Bradshaw and approved by unanimous vote that the meeting be recessed and that the Committee immediately reconvene in closed session for the purpose of consultation on Committee matters within the jurisdiction of the Board as permitted by **§ 2.2-3711 A.28** of the Code of Virginia.

The non-members in attendance to reasonably aid in the consideration of the topics were:

Wade A. Jewell, Executive Director
Jean Grant, Enforcement Manager

The members voting "AYE": were W. Barclay Bradshaw, CPA and Stephanie Saunders, CPA.

This motion was made with respect to the matter identified as Agenda Item E, the review of Open Cases in closed session.

Upon a motion by Ms. Saunders, and seconded by Mr. Bradshaw, the Committee approved by unanimous vote that the closed meeting, as authorized by **§ 2.2-3711 A.28** of the Code of Virginia, be adjourned, and that the Committee immediately reconvene in open public meeting.

The members voting "**AYE**" were Mr. Bradshaw and Ms. Saunders.

Upon a motion by Ms. Saunders, and seconded by Mr. Bradshaw, the Committee made the following certification:

WHEREAS, the Board of Accountancy's Enforcement Committee 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 (FOIA); and,

WHEREAS, **§ 2.2-3712** 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's Enforcement Committee 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.

ROLL CALL VOTE: W. Barclay Bradshaw, CPA - Aye and Stephanie Saunders, CPA, - Aye

VOTE:

AYES: Two (2)

NAYS: None.

Upon a motion by Mr. Bradshaw and seconded by Ms. Saunders, the Committee voted to take the following actions:

Case number – 2012-D0002 will be offered a Consent Order.

Case number – 2014-U0001 will be scheduled for an IFF.

Cases number – 2013-D0025, 2014-U0002, 2014-U0003, 2014-D0003, and 2014-D0001 were determined to be "No Findings"

Upon completion of the review of the open disciplinary cases, with respect to Agenda Items F, G, and H, the Enforcement Committee proceeded to hear the scheduled afternoon Informal Fact-Finding Conferences (IFFs) referenced herein as cases number: 2011-D0028, 2013-U0025 and 2013-U0023.

Upon completion of the IFF's, a motion was made by Ms. Saunders, and seconded by Mr. Bradshaw and approved by unanimous vote that the meeting be recessed and that the Committee immediately reconvene in closed session for the purpose of consultation on Committee matters within the jurisdiction of the Board as permitted by **§ 2.2-3711 A.28** of the Code of Virginia.

The non-members in attendance to reasonably aid in the consideration of the topics were:

Wade A. Jewell, Executive Director
Jean Grant, Enforcement Manager

The members voting "AYE": were W. Barclay Bradshaw, CPA and Stephanie Saunders, CPA.

This motion was made with respect to the matter identified as Agenda Item E, the review of Open Cases in closed session.

Upon a motion by Ms. Saunders, and seconded by Mr. Bradshaw, the Committee approved by unanimous vote that the closed meeting, as authorized by **§ 2.2-3711 A.28** of the Code of Virginia, be adjourned, and that the Committee immediately reconvene in open public meeting.

The members voting "**AYE**" were Mr. Bradshaw and Ms. Saunders.

Upon a motion by Ms. Saunders, and seconded by Mr. Bradshaw, the Committee made the following certification:

WHEREAS, the Board of Accountancy's Enforcement Committee 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 (FOIA); and,

WHEREAS, **§ 2.2-3712** 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's Enforcement Committee 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.

ROLL CALL VOTE: W. Barclay Bradshaw, CPA - Aye and Stephanie Saunders, CPA, - Aye

VOTE:

AYES: Two (2)

NAYS: None.

Upon a motion by Mr. Bradshaw and seconded by Ms. Saunders, the Committee voted to take the following actions:

Cases number – 2013-U0025 and 2013-U0023 were determined to be no intentional violations.

Case number – 2011-D0028 will be a Board Order.

The meeting was adjourned at 3:55 P.M.

W. Barclay Bradshaw, CPA
Chair, Enforcement Committee