



Virtual Ethics Committee Meeting July 23, 2020

The Virginia Board of Accountancy Ethics Committee met virtually on Thursday, July 23, 2020. The meeting was being held in accordance with HB29, Governor’s Amendment 28: Allow policy-making boards to meet virtually during emergency declarations.

The following committee members were present:

Beth A. Berk, CPA
Kevin S. Matthews, CPA
Matthew E. Miller, CPA
Roy D. Peters, CPA
John J. Renner, CPA
Douglas E. Ziegenfuss, CPA

The Board member present was:

William R. Brown, CPA

The VBOA staff members present were:

Nancy Glynn, CPA, Executive Director
Kelli Anderson, Communications Manager
Patti Hambright, CPE Coordinator and Administrative Assistant
Elizabeth Marcello, Information and Policy Advisor

WELCOME AND INTRODUCTIONS

Mr. Brown welcomed the members of the committee and public. Mr. Brown and committee members introduced themselves and provided their background.

Public comment period

There was no public comment.

Review and approval of agenda

Committee members reviewed the agenda.

Upon a motion by Dr. Ziegenfuss, and duly seconded, the members voted unanimously to approve the July 23, 2020, agenda.

CALL FOR VOTE:

Beth A. Berk, CPA - Aye
Kevin S. Matthews, CPA - Aye
Matthew E. Miller, CPA - Aye
Roy D. Peters, CPA - Aye
John J. Renner, CPA - Aye
Douglas E. Ziegenfuss, CPA - Aye

REVIEW OF NEW ETHICS MODEL FOR 2021

Ms. Marcello described the new VBOA Segment. The VBOA Segment will be included and required starting in 2021 in the annual Virginia ethics course. The time span for the VBOA Segment will vary annually depending on the information the VBOA feels most relevant to Virginia Certified Public Accountants. Approved sponsors will fill in the remaining time of at least two hours with varied Virginia-related topics.

Brief summary of last year's ethics evaluations, CPE survey

Ms. Marcello provided feedback received from previous year evaluations and the VBOA CPE survey that was conducted in summer 2019. The VBOA also reviewed other Board of Accountancy state models for their ethics courses.

PowerPoint presented to Board

Ms. Marcello briefly reviewed the PowerPoint presented during the May 21, 2020, Board meeting. Ms. Marcello and staff fielded questions.

VBOA policy updates (#2, #4 and #8)

Ms. Glynn noted changes to Board Policy #8, Ethics Committee.

2021 VBOA SEGMENT

Suggested topics to include

Committee members reviewed and discussed suggested topics to be included in the VBOA Segment. Topics included CPA licensure mobility and CPE reciprocity. The Inactive licensure status, volunteer guidelines, enforcement cases and continuous CPA exam testing were also discussed.

ADDITIONAL TOPICS

Committee members continued topic suggestions and a thorough discussion ensued.

TIMELINE FOR ACCEPTING COURSE APPLICATIONS, REVIEWING, ACCEPTING

Ms. Glynn, Mr. Brown and committee members discussed the timeline for accepting and reviewing course applications as early as November 2020.

AUDIT OF VBOA SEGMENT

Committee members will randomly audit an ethics course and provide feedback. A CPA license will not be required to teach the ethics course as in previous years.

EVALUATION QUESTIONS FOR COURSE PROVIDERS

Committee members discussed evaluations.

Next steps/other items

Ms. Anderson will work with NASBA to create the VBOA Segment and present to the Ethics Committee for review. Once the Ethics Committee has reviewed and approved the VBOA Segment, the video will be presented to Board Members for final approval at the October 8, 2020 meeting.

ADJOURNMENT

Mr. Brown adjourned the meeting at 11:26 a.m.