

Wednesday, May 25, 2022

Board Meeting Agenda

Board Room #2
2nd Floor Conference Center
9960 Mayland Drive
Henrico, VA 23233

For remote participation - join meet.google.com/kco-pqwh-ayi
or dial in (US) +1 470-210-1328 PIN: 606 034 074#

- 9:30 a.m. Call to Order – **Laurie A. Warwick, CPA, Chair**
Security Briefing – **Nicole Reynolds, Licensing and Operations Support**
Determination of Quorum – approval of remote participation
Approval of May 25, 2022, Agenda
Approval of March 16, 2022, Board meeting minutes
- 9:45 a.m. NASBA and AICPA Committee Updates – **Laurie A. Warwick, CPA, Chair**
- 10 a.m. Public comment period*
Enforcement Agenda- **Matthew Ross, Enforcement Director**
Cases denoted '+' involved IFF
- 2021-013-008U Consent Order (Rogers)
 - 2021-0114 Consent Order (Rogers)
 - 2020-033-020D Advisory Letter (Bradshaw and Rogers) †
 - 2021-013-001PR Consent Order (Bradshaw and Rogers) †
 - 2022-0031 Consent Order (Bradshaw and Rogers) †
 - 2020-056-021U Board Order (Bradshaw and Rogers) †
 - 2020-282-282C Board Order (Glynn) †
 - 2020-297-297C Board Order (Glynn) †
 - 2020-011-004U Order for Payment Plan (Lewis) †
- 10:45 a.m. Executive Director's Report – **Nancy Glynn, CPA, Executive Director**
- General updates
 - Financial and Board Report update – **Renai Reinholtz, Deputy Director**
 - Revenue forecast tool
 - Enforcement update – **Matthew Ross, Enforcement Director**
 - Policy Update – **Vasa Clarke, Information and Policy Advisor**
- 11 a.m. Board Discussion Topics – **Laurie A. Warwick, CPA, Chair**
- Periodic Review discussion -18VAC5-11 Public Participation Guidelines - **Vasa Clarke, Information and Policy Advisor**
 - Revised Foreign Education Resolution – **Vasa Clarke, Information and Policy Advisor**
 - Revised Guidance Document – Unlicensed Use of CPA Title – **Matthew Ross, Enforcement Director**
 - Reporting Virginia disciplinary actions – **Nancy Glynn, CPA, Executive Director**

- Licensing Database – **Nancy Glynn, CPA, Executive Director**
- S.M.A.R.T. Goals update – **Nancy Glynn, CPA, Executive Director**
 - Qualifying CPE revisions: **complete**
 - Peer Review Enforcement: March 2022 – **outline complete** – **more work needed**
 - Education Accreditation: May 2022 – **Now July 2022**
 - Continue to assess the impact of the model rules in the statutes, VBOA regulations and VBOA polices as it relates to accreditation
 - Education for Exam: **August 2022**
 - Education for Licensure: May 2022 – **Now September 2022**
 - Education blueprint to be released July 2022
 - Determine the impact of the Model Curriculum, Practice Analysis, and Blueprint on VBOA regulations, VBOA Policy, and the VBOA Education Handbook
 - Enforcement Process: Establish Milestones – **complete**
 - Enforcement: Tracking cases **June 2022**
 - Fee Structure: **June 2023**

11:30 a.m. FY2023 Planning Topics for discussion – **Wendy P. Lewis, CPA, Vice Chair**

- Enforcement – Performance Indicators
- Enforcement – Peer Review processes
- Enforcement – use of the CPA title
- CPE – revisit guidelines
- CPA Pipeline
- Impact of CPA Evolution
- Diversity, Equity and Inclusion
- New licensing system

12:30 p.m. Adjourn for lunch

1 p.m. FY2023 Planning Topics for discussion, continued

2:15 p.m. Additional Items for Discussion

- NASBA Eastern Regional Conference June 27-29
- Sign Conflict of Interest forms
- Sign Travel Expense vouchers
- Future meeting dates
 - June 23, 2022
 - August 17, 2022 (tentative)
 - October 5, 2022 (tentative)
 - November 30, 2022 (tentative) (University)
 - January 11, 2023 (tentative)
 - March 15, 2023 (tentative)

2:30 p.m. Closed Session (as needed)

3 p.m. Adjournment

***Five-minute public comment, per person, on those items not included on the agenda.**

Persons desiring to attend the meeting and requiring special accommodations/interpretive services should contact the VBOA office at (804) 367-8505 at least five days prior to the meeting so that suitable arrangements can be made for an appropriate accommodation. The VBOA fully complies with the Americans with Disabilities Act.

DRAFT

**Board Meeting
March 16, 2022
Draft/Unapproved minutes**

The Virginia Board of Accountancy met on Thursday, March 16, 2022, in Board Room #1 of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Laurie A. Warwick, CPA, Chair
W. Barclay Bradshaw, CPA
D. Brian Carson, CPA, CGMA
Nadia A. Rogers, CPA
William R. Brown, CPA
Wendy P. Lewis, CPA, Vice Chair
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
Kelli Anderson, Communications Manager
Nicole Reynolds, Licensing and Operations Support
Elaina Johnson, IT Specialist
Matthew Ross, Enforcement Director
Vasa Clarke, Information and Policy Advisor
Sandra Reyns, Executive Assistant

**MEMBERS OF THE
PUBLIC PRESENT:** Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants
Francis Hunter Hampton
Robert H. Cox
John K. Byrum
Gary Byler

**MEMBERS OF THE
PUBLIC APPEARING
VIRTUALLY:** Steve Sanderson
Ali Kamarehei
Ms. Lee
William Agboruche
Bryan Bernard Long

**Board Meeting
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CALL TO ORDER

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

Ms. Warwick welcomed new Board member Dale G. Mullen.

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Ms. Warwick determined there was a quorum present.

APPROVAL OF AGENDA

Upon a motion by Mr. Carson and duly seconded, the members voted unanimously to approve the March 16, 2022, agenda. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Bradshaw, Mr. Brown, Mr. Mullen, Mr. Carson and Ms. Rogers.

APPROVAL OF MINUTES

Upon a motion by Mr. Brown and duly seconded, the members voted unanimously to approve the January 11, 2022, Board meeting minutes, as presented. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Bradshaw, Mr. Brown, Mr. Carson and Ms. Rogers.

PUBLIC COMMENT PERIOD

Ms. Walker addressed the Board concerning updates from the VSCPA to include the unanimous passage of HB 1121 and SB 692, legislation that was amended to include out-of-state credits for partnership returns filed in other states using the SALT cap workaround. Ms. Walker also apprised the Board regarding the VSCPA scholarship foundation and the recent increase in underrepresented participation.

VFOIA Presentation – James Flaherty, Assistant Attorney General

The Board entered into **closed session** under authority of § 2.2-3711(A) (8), consultation with legal counsel regarding specific legal matters.

Begin closed meeting

**Board Meeting
March 16, 2022
Draft/Unapproved minutes**

Upon a motion by Ms. Lewis, 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-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn, Matthew Ross and Vasa Clarke.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

End closed meeting

Upon a motion by Ms. Lewis, 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

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Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)

Nays: None

Upon a motion by Mr. Bradshaw and duly seconded, the members voted to unanimously reopen the public comment period and to amend the meeting agenda to move enforcement cases #3 to #10 as per the agenda to closed session. The members voting “AYE” were, Ms. Warwick, Ms. Lewis, Mr. Mullen, Mr. Brown, Mr. Bradshaw, Ms. Carson and Ms. Rogers.

PUBLIC COMMENT PERIOD

Mr. Robert Cox addressed the Board concerning Board Order #2019-223-019D.

Mr. John Byrum addressed the Board concerning Board Order #2020-020-006U.

Mr. William Agboruche addressed the Board concerning Board Order #2020-036-011U.

Mr. Bryan Long addressed the Board concerning Consent Order #2019-251-024D.

Ms. Lee addressed the Board concerning Consent Order #2021-023-011D.

Mr. Byler addressed the Board concerning Board Order #2019-223-019D.

The following actions were taken during open session:

Case #2020-068-027U (Brown)

Upon a motion by Mr. Bradshaw, and duly seconded, members voted to approve the Consent Order, as presented.

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Draft/Unapproved minutes**

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Abstain
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

Case #2021-023-011D (Bradshaw and Brown)

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

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Abstain
W. Barclay Bradshaw, CPA – Abstain
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)

Abstain: Two (2)
Nays: None (0)

NASBA and AICPA COMMITTEE UPDATES

Ms. Warwick suggested that in the essence of time only committee members with updates present during the Committee Update period.

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NASBA Communications Committee

No updates were given.

NASBA Education Committee

Ms. Rogers noted that the NASBA Education Committee met on February 28 where they formed a Research Grant Education Task Force and discussed feedback regarding the Education Committee Webinar. The committee intends to hold another webinar following the release of the blueprint for public comment.

Ms. Rogers discussed the NASBA CPA Exam Transition Policy released on February 25.

Ms. Rogers advised that through the VSCPA, she has led sessions for faculty and students on CPA Evolution and that additional sessions will be held in the future. The Board discussed how to raise awareness of the coming changes to the CPA exam amongst prospective exam candidates and suggested ways to increase attendance at these student sessions.

Ms. Rogers discussed the Proposed DOE Mandate and the impact it could have on many institutions.

NASBA CPE Committee

Mr. Brown noted NASBA CPE Committee met on January 27. He mentioned the National Registry of CPE Sponsors and CPE Audit Services. The committee plans to give attention to nano and blended learning in future meetings.

NASBA Administration and Finance Committee

No updates were given.

AICPA's Accounting and Review Services Committee

Mr. Bradshaw noted that he has been reappointed to the AICPA's Accounting and Review Services Committee for the upcoming year. The committee will decide at the May meeting whether to approve the quality assurance exposure draft for final issuance.

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EXECUTIVE DIRECTOR'S REPORT

General updates

- Ms. Glynn introduced Sandra Reynolds as the new Executive Assistant and noted that VBOA is now fully staffed.
- Ms. Glynn advised that license renewals were opened on March 1, 2022.
- Ms. Glynn noted that the eminent start date of CPA Evolution will necessitate upgrades to VBOA software. She fielded questions from the Board.
- Ms. Glynn informed the Board regarding her recent meeting with the newly appointed Secretary of Finance.

CPA Pipeline

Ms. Glynn provided handouts and led the discussion regarding the apparent general decline in the number of students seeking to pursue the CPA designation after graduation. The Board agreed to discuss how to improve the outlook/forecast with participation from educators and CPA firms around the state. Ms. Rogers suggested consulting with the NASBA Education Committee for additional input.

Financial and Board Report update

Ms. Reinholtz presented and fielded questions regarding the February 2022 Financial and Board Report.

Ms. Reinholtz presented and fielded questions regarding the Fiscal Year 2021 Draft Financial Statements.

Upon a motion by Mr. Bradshaw and duly seconded, the members voted unanimously to approve the Fiscal Year 2021 Draft Financial Statements with modifications to Footnote 12 as discussed. The members voting "AYE" were Ms. Warwick, Ms. Lewis, Mr. Bradshaw, Mr. Carson, Mr. Brown, Mr. Mullen and Ms. Rogers.

RECESS FOR LUNCH 12:30 p.m.

RECONVENE 1 p.m.

Enforcement update

Mr. Ross provided handouts and reported on the progress of the Enforcement Division to include streamlining processes, closing cases in a timely manner and using VBOA data software to track new cases. He fielded questions from the Board.

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Communication Plans for Renewals

Ms. Anderson apprised the Board of VBOA efforts and methods to reach CPAs regarding their annual license renewal. She informed the Board of the release dates for website, email, social media, text message and mailed communications.

General Assembly Update

Mr. Clarke Informed the Board regarding the recent legislative session of the Virginia General Assembly and discussed VBOA efforts to track any changes to regulation that would affect VBOA.

Mr. Clarke discussed the Periodic Review, 18VAC5-11 Public Participation Guidelines and recommended no changes to the current VBOA document. Ms. Warwick requested that the agenda item be moved to the May Board meeting following Board review and comment in the interim.

Board Discussion Topics

Ms. Warwick gave a brief overview of the formation and intent of the Board's S.M.A.R.T Goals.

Guidance Document – Unlicensed Use of CPA Title

Ms. Glynn led the discussion regarding the Guidance Document – Unlicensed Use of CPA Title, approved by the Board in April 2021. She suggested that revisions may be in order and shared her recommendations. Board discussion ensued and Ms. Warwick requested that the item be tabled until the next Board meeting for a more detailed discussion.

ACCA Discussion

Ms. Glynn led the discussion to consider amending the current Board policy on ACCA credits and to remove ACCA credits as acceptable in meeting VBOA education requirements. She outlined how the change would affect VBOA-approved education evaluation firms who currently accept transferred ACCA credits. Board discussion ensued.

Ms. Glynn recommended a change effective July 1, 2022, and outlined a plan to communicate the change to participating education evaluation firms.

Upon a motion by Ms. Lewis, and duly seconded, members voted to accept the amended policy and, as of July 1, 2022, the VBOA will no longer accept ACCA Credits including through foreign evaluators as presented.

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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye
Dale G. Mullen - Aye

VOTE:

Ayes: (7)
Nays: None (0)

S.M.A.R.T. Goals update

Peer Review Enforcement: March 2022 – Nancy Glynn, CPA

Ms. Glynn reported on VBOA progress in the area of Peer Review Enforcement. She discussed the institution of a number of benchmarks for reporting on peer review by firms to the VBOA. Ms. Glynn fielded questions by the Board. Additional consideration was deemed necessary and will be discussed at a future Board meeting.

Ms. Walker of the VSCPA participated in discussions and reiterated the educational and remedial nature of measures prescribed by VSCPA as a result of peer review findings.

Chair and Vice Chair Elections, Bylaws and Processes

Ms. Glynn led the discussion regarding the requirement to nominate and vote in a new Board Chair and Vice Chair on an annual basis.

Nominees for Chair were introduced and a roll call was taken. Laurie Warwick was voted in by unanimous vote. Board Members voting were Ms. Lewis, Mr. Bradshaw, Mr. Carson, Mr. Mullen, Ms. Rogers and Mr. Brown.

Nominees for Vice Chair were introduced and a roll call was taken. Wendy Lewis was voted in as Vice Chair. Board Members voting were Mr. Carson, Mr. Bradshaw, Ms. Rogers, Ms. Lewis, Mr. Mullen and Mr. Brown.

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ADDITIONAL ITEMS FOR DISCUSSION

- Sign Conflict of Interest forms.
- Sign Travel Expense vouchers

FUTURE MEETING DATES

- May 25, 2022 – Planning Meeting
 - June 23, 2022
-

Begin closed meeting

Upon a motion by Ms. Lewis, 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-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn and Matthew Ross.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

**Board Meeting
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End closed meeting

Upon a motion by Ms. Warwick, 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
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

The following actions were taken as a result of the closed session:

Case #2020-036-011U (Rogers and Bradshaw)

Ms. Rogers and Mr. Bradshaw were not present and did not participate in the closed session.

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

CALL FOR VOTE:

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

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William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Abstain

D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Abstain

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None (0)

Case #2022-0011/2021-033-015U (Rogers and Bradshaw)

Ms. Rogers and Mr. Bradshaw were not present and did not participate in the closed session.

Upon a motion by Mr. Mullen, and duly seconded, members voted to accept the Presiding Officer recommendation, as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Abstain
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Abstain

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None (0)

Case #2019-251-024D (Bradshaw and Lewis)

Mr. Bradshaw and Ms. Lewis were not present and did not participate in the closed session.

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

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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Abstain

Dale G. Mullen – Aye

William R. Brown, CPA – Aye

W. Barclay Bradshaw, CPA – Abstain

D. Brian Carson, CPA, CGMA – Aye

Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)

Abstain: Two (2)

Nays: None (0)

Case #2019-223-019D (Bradshaw and Lewis)

Mr. Bradshaw and Ms. Lewis were not present and did not participate in the closed session.

Upon a motion by Ms. Rogers, and duly seconded, members voted to reject the Board Order and replace it with an Advisory Letter.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Abstain

Dale G. Mullen – Aye

William R. Brown, CPA – Aye

W. Barclay Bradshaw, CPA – Abstain

D. Brian Carson, CPA, CGMA – Aye

Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)

Abstain: Two (2)

Nays: None (0)

Case #2020-011-004U (Lewis)

**Board Meeting
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Ms. Lewis was not present and did not participate in the closed session.

Upon a motion by Mr. Bradshaw and duly seconded, members voted to accept the order as drafted with the exception of increasing the sanction to \$10,000.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

Ms. Lewis was not present and did not participate in the closed session.

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

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

Case #2020-306-306C (Glynn)

**Board Meeting
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Draft/Unapproved minutes**

Ms. Glynn was not present and did not participate in the closed session.

Upon a motion by Mr. Mullen and duly seconded, members voted unanimously to accept the Presiding Officer's recommendation, as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

Case #2021-0016 (Glynn)

Ms. Glynn was not present and did not participate in the closed session.

Upon a motion by Ms. Lewis and duly seconded, members voted unanimously to accept the Presiding Officer's recommendation, as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

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

**Board Meeting
March 16, 2022
Draft/Unapproved minutes**

ADJOURNMENT

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

APPROVED:

Laurie A. Warwick, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director

**Individual and firm license activity
April 30, 2022**

<i>Fiscal Period</i>	Period ending 4/30/2022	Period ending 4/20/2021	Year ending 6/30/2021	Year ending 6/30/2020	Year ending 6/30/2019
REGULANTS					
Individuals					
Active, licensed CPAs	27,564	27,550	26,715	26,666	26,282
Inactive, licensed CPAs	2,151	2,106	2,003	1,915	1,784
Total Licensed CPAs	29,715	29,656	28,748	28,581	28,066
Out-of-state licensees	10,090	9,952	9,572	8,935	8,435
Reinstatements - Individuals	240	149	170	170	162
New CPA licenses issued	887	935	1,069	1,241	1,133
Expired/voluntarily surrendered licenses	83	62	119	861	871
Exam Candidates					
Number of first time exam candidates	823	980	1,193	1,673	1,624
Firms					
Total active, licensed CPA firms	1,167	1,182	1,125	1,157	1,126
Reinstatements - Firms	14	6	8	8	10
New CPA firm licenses issued	34	32	38	37	38
Expired/voluntarily surrendered licenses	9	7	12	81	79

Financial Report
FY22 Budget vs. Actual Expenses
As of April 30, 2022

		<u>FY22 Operating</u>	<u>FY22 YTD</u>	<u>%</u>	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>
		<u>Budget</u>	<u>Expenditures</u>	<u>Expended</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
<u>Salaries & Benefits</u>							
1123	Salaries	1,051,533	771,199	73.3%	844,009	879,646	832,200
11XX	Benefits	460,631	314,194	68.2%	352,058	429,238	343,725
Total Salaries & Benefits		\$ 1,512,164	\$ 1,085,393	71.8%	\$ 1,196,067	\$ 1,308,884	\$ 1,175,925
<u>Contractual Services</u>							
1211	Express Services	150	519	346.3%	33	84	134
1214	Postal Services	15,500	12,903	83.2%	14,576	12,011	9,984
1215	Printing Services	7,500	5,498	73.3%	3,208	6,459	4,537
1216	Telecommunications - VITA	11,040	9,565	86.6%	10,921	9,609	12,539
1217	Telecommunications - Nonstate (CallFire)	2,000	600	30.0%	1,530	2,495	100
1219	Inbound Freight	300	113	37.5%	22	260	56
1221	Organization Memberships (primarily NASBA)	8,851	9,079	102.6%	7,674	8,327	7,625
1222	Publication Subscriptions	3,658	4,135	113.0%	3,655	3,655	1,271
1224	Training - Courses, Workshops, Conferences	7,561	3,978	52.6%	763	7,563	4,822
1225	Employee Tuition Reimbursement	-	-	---	-	-	1,618
1227	Training-Transportation, Lodging, Meals, Incidentals	13,000	1,798	13.8%	-	9,511	4,567
1228	Employee IT Training Courses/Workshops and Conferences	-	-	---	-	-	91
1242	Fiscal Services (Credit Card Merchant Fees)	60,000	19,264	32.1%	47,123	68,818	34,498
1243	Attorney Services	28,000	12,867	46.0%	26,217	48,624	62,020
1244	Mgmt. Services - NASBA/special accommodations	34,000	7,829	23.0%	9,012	28,061	33,808
1245	Personnel Management Services	-	-	---	-	-	79
1246	Public Info/Public Relations (subscriptions)	385	2,485	645.4%	439	4,484	3,470
1247	Legal Services (court reporting services)	5,500	6,341	115.3%	11,460	2,688	10,834
1252	Electrical Repair/Maintenance	-	-	---	3,681	-	-
1253	Equipment Repair/Maintenance	-	-	---	-	440	823
1264	Food and Dietary Services	3,500	1,449	41.4%	1,127	2,377	3,585
1265	Laundry & Linen Services	-	-	---	-	-	13
1266	Manual Labor Services (Includes shredding services)	1,500	140	9.3%	1,410	1,757	320
1268	Skilled Services	1,200	1,650	137.5%	-	600	1,138
1272	VITA - System Hosting, Maintenance, and Admin	295,680	166,386	56.3%	320,442	135,675	133,466
1272	VITA - Shared ISO Audit Services	17,405	20,425	117.4%	-	-	-
1272	VITA - ECOS fees	4,800	3,537	73.7%	-	-	-
1272	VITA - System Reporting Tool (implementation and training)	6,800	-	0.0%	-	-	-
1273	Info Mgmt Design and Development Services (IT Support)	38,000	19,450	51.2%	230,725	108,689	108,923
1275	Computer Software Maintenance (website hosting)	6,830	5,370	78.6%	7,235	6,435	-
1278	VITA Information Technology Infrastructure Services	55,200	32,465	58.8%	57,838	148,216	146,380
1279	Computer Software Development Services	-	-	---	-	-	234,015
1282	Travel - Personal Vehicle	5,500	4,352	79.1%	962	6,318	6,603
1283	Travel - Public Carriers	-	497	---	-	-	77
1284	Travel - State Vehicles	1,000	-	0.0%	-	243	200
1285	Travel - Subsistence and Lodging	1,500	1,780	118.7%	-	1,221	1,612
1288	Travel, Meal Reimburse - Not IRS Rpt	1,000	1,039	103.9%	-	723	824
Total Contractual Services		\$ 637,360	\$ 355,512	55.8%	\$ 760,054	\$ 625,343	\$ 830,032
<u>Supplies and Materials</u>							
1312	Office Supplies	2,500	558	22.3%	904	1,191	3,783
1313	Stationery and Forms	1,800	404	22.4%	644	997	1,844
1323	Gasoline (Enterprise vehicles)	250	-	0.0%	-	87	103
1335	Packaging and Shipping Supplies	800	369	46.1%	720	351	1,237
1342	Medical & Dental Supplies	50	-	0.0%	30	-	5

	<u>FY22 Operating Budget</u>	<u>FY22 YTD Expenditures</u>	<u>% Expended</u>	<u>FY21 Expenditures</u>	<u>FY20 Expenditures</u>	<u>FY19 Expenditures</u>
Supplies and Materials, continued						
1352 Custodian Repair & Maintenance	-	-	---	14	728	-
1362 Food & Dietary Supplies	500	46	9.2%	107	442	365
1363 Food Service Supplies	50	236	471.6%	35	16	56
1373 Computer Operating Supplies	2,500	374	15.0%	1,236	823	3,989
Total Supplies & Materials	\$ 8,450	\$ 1,987	23.5%	\$ 3,689	\$ 4,634	\$ 11,382
Transfer Payments						
1413 Awards & Recognition	150	156	103.8%	343	-	1,033
1415 Unemployment Compensation	-	-	---	216	-	-
1418 Incentives	1,300	-	0.0%	-	725	325
Total Transfer Payments	\$ 1,450	\$ 156	10.7%	\$ 559	\$ 725	\$ 1,358
Continuous Charges						
1512 Automobile Liability Insurance	231	-	0.0%	231	231	231
1516 Property Insurance	1,224	-	0.0%	1,224	1,224	1,224
1534 Equipment Rentals	12,137	5,429	44.7%	8,099	8,133	8,507
1539 Building Rentals - Non-State Owned Facilities	97,997	81,338	83.0%	95,005	95,161	93,416
1541 Agency Service Charges (shared services)	53,383	48,710	91.2%	52,373	37,675	37,335
1551 General Liability Insurance	328	-	0.0%	328	328	188
1554 Surety Bonds	40	-	0.0%	40	40	40
1555 Worker's Compensation	1,094	-	0.0%	1,094	1,023	1,044
Total Continuous Charges	\$ 166,434	\$ 135,477	81.4%	\$ 158,394	\$ 143,815	\$ 141,985
Equipment						
2216 Network Components	1,600	521	32.6%	877	1,357	452
2217 Other Computer Equipment	200	155	77.5%	130	97	1,590
2218 Computer Software Purchases	-	388	---	50	428	419
2231 Electronic Equipment	-	1,170	---	-	-	-
2233 Voice and Data Transmission Equipment	-	-	---	969	23	511
2238 Electronic and Photo Equipment Improvements	-	-	---	-	-	3,791
2261 Office Appurtenances (Blinds, Carpet, etc.)	-	-	---	-	687	348
2262 Office Furniture	-	755	---	-	385	5,666
2263 Office Incidentals	500	-	0.0%	345	658	109
2264 Office Machines	-	-	---	-	-	412
2283 Mechanical Equipment	-	-	---	-	2,338	-
2328 Construction, Building Improvements	-	-	---	150	44,209	-
Total Equipment	\$ 2,300	\$ 2,989	130.0%	\$ 2,521	\$ 50,182	\$ 13,330
Total Expenses	\$ 2,328,158	\$ 1,581,514	67.9%	\$ 2,121,284	\$ 2,133,583	\$ 2,174,012
Chapter 552 Appropriation	\$ 2,328,158					

Virginia Board of Accountancy Cash Balance Report

	<u>Operating Fund</u>		<u>Trust Fund</u>	
	FY2022	FY2021	FY2022	FY2021
	As of 4/30/22	As of 4/30/21	As of 4/30/22	As of 4/30/21
Beginning Cash Balance July 1	\$ 2,473,711	\$ 1,915,719	\$ 3,157,427	\$ 3,617,992
YTD Revenue Collected	1,106,449	1,152,225	-	-
Interest earnings*	3,733	10,480	6,338	19,459
Accounts Payable **	1,859	23,439	-	-
Cash Transfers In per Board Policy #1	-	481,940	177,280	-
Cash Transfers Out per Board Policy #1	(177,280)	-	-	(481,940)
YTD Expenditures	(1,581,514)	(1,734,470)	-	-
Cash Balance	\$ 1,826,958	\$ 1,849,334	\$ 3,341,045	\$ 3,155,512
Required Cash Transfers:				
Transfers to Central Service Agencies ***	\$ (13,366)	\$ (13,366)	-	-
Cash Balance after required transfers	\$ 1,813,592	\$ 1,835,968	\$ 3,341,045	\$ 3,155,512

* Interest Earnings - Per Virginia Acts of Assembly - Chapter 732 - §3-3.03 - Approved April 10, 2016, the State Comptroller shall allocate revenue for interest earnings effective FY2016. Interest Earnings had not been allocated since FY2010.

** Prior to October 1, 2014 and the implementation of the Commonwealth's new financial accounting and reporting system (Cardinal) all payments immediately reduced cash when processed (in CARS). The new Cardinal financial system operates on a modified accrual basis and cash balances are not affected until the voucher's due date. The Cardinal system generates an offsetting entry to a liability account (accounts payable) when the voucher is processed. Once the voucher due date arrives, the payment is made, the liability is relived and cash is now reduced.

*** Non-general fund Transfers required by Virginia Acts of Assembly Part 3-1.01F for expenses incurred by central service agencies due on or before June 30.

**Virginia Board of Accountancy
MLO Revenue by Fee Type Report**

Fee Type	FY2022 - YTD as of 4/30/22	FY2021 - YTD as of 4/30/21	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/20	Fiscal Year Ending 6/30/19
Exam Application Fee	\$ 95,400	\$ 113,910	\$ 149,430	\$ 171,105	\$ 194,370
Individual License Application Fee	59,550	70,650	83,100	93,300	99,825
Firm License Application Fee	3,400	3,900	4,500	7,300	6,700
Re-Exam Application	58,860	69,540	83,420	80,240	95,420
(a) Renewal Fee	777,890	852,125	1,824,315	1,824,475	2,328,986
Reinstatement Fee	90,650	54,800	63,150	63,500	63,600
Duplicate Wall Certificate Fee	1,875	1,475	1,700	1,800	1,850
License Verification Fee	17,975	13,425	16,625	16,175	18,950
CPA Exam Score Transfers	975	1,225	1,325	1,750	1,950
Administrative Fee	44	-	646	-	-
Bad Check Fee	50	395	50	313	50
Total Revenue	\$ 1,106,669	\$ 1,181,445	\$ 2,228,261	\$ 2,259,958	\$ 2,811,701
(b) Net Revenue per Cardinal	\$ 1,106,449	\$ 1,152,225	\$ 2,199,041	\$ 2,220,553	\$ 2,870,760
(c) Difference	\$ 220	\$ 29,220	\$ 29,220	\$ 39,405	\$ (59,059)

NOTES:

- (a) FY19 Renewal Fee includes pro-rated fees related to the transition to the June 30th single renewal date.
(b) Net Revenue per Cardinal reported above includes revenue received from regulatory fees.
(c) Total revenue from MLO will not always match the revenue collected and reported in Cardinal due to timing differences.

**Virginia Board of Accountancy
Financial Report
Accounts Receivable Report**

	FY2022 - YTD as of 4/30/22	FY2021 - YTD as of 4/30/21	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/20	Fiscal Year Ending 6/30/19
Fines levied	\$ 104,425	\$ 117,694	\$ 128,042	\$ 107,725	\$ 221,273
Fines collected	\$ 97,906	\$ 113,059	\$ 138,947	\$ 112,760	\$ 191,199
Outstanding Current fines receivable (< 365 Days)	<u>\$ 24,172</u>	<u>\$ 38,335</u>	<u>\$ 29,041</u>	<u>\$ 49,975</u>	<u>\$ 60,230</u>
Outstanding Written-off receivables (=> 365 Days)	<u>\$ 680,731</u>	<u>\$ 675,587</u>	<u>\$ 669,342</u>	<u>\$ 659,313</u>	<u>\$ 654,093</u>

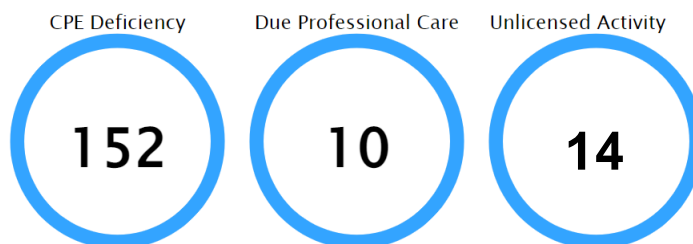
NOTE:

All accounts uncollected after one year are deemed uncollectible, are written off of the VBOA's financial account records, and are no longer recognized receivables for financial reporting purposes; however, the legal obligation to pay the debt still remains.

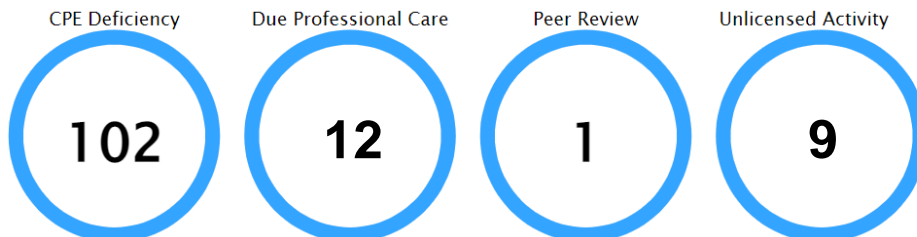
ENFORCEMENT CASES - CURRENTLY OPEN



OPENED SINCE LAST BOARD MEETING

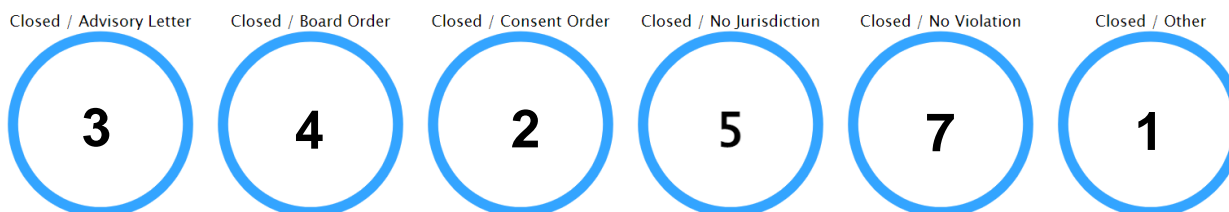


CLOSED SINCE LAST BOARD MEETING

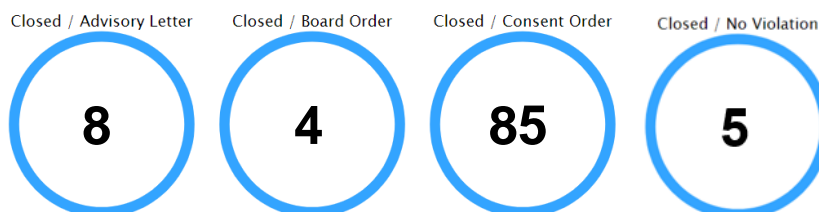


DISPOSITIONS SINCE LAST BOARD MEETING

NONCPE CASES



CPE CASES



CPE Audit Report as of April 30, 2022

	Period	Year Ending	Year ending	Year	
	Ending			Ending	Year Ending
	4/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
CPE Audits Selected	571	752	697	1366	1938
CPE Audits Passed	143	584	543	1139	1526
CPE Audits Deficient	27	151	147	227	412
CPE Audits Pending	401	17	7	0	0
CPE Deficiency Rate	16%	21%	21%	17%	21%

Additional Audits Completed - Calendar Year

	Reinstatement and Inactive Audits		Self-Report Audits		Enforcement Audits	
	Calendar Year 2021	As of April 30, 2022	Calendar Year 2021	As of April 30, 2022	Calendar Year 2021	As of April 30, 2022
Audits Selected	279	63	278	63	21	3
CPE Audits Passed	248	46	30	1	7	3
CPE Audits Deficient	0	0	165	1	13	0
CPE Audits Pending	31	17	83	61	1	0

All Open Enforcement Cases

0009

Complaint #	Type	Status	Date Received	Status Date	Total Days Open
2020-032-019D	Due Professional Care	Master Enforcement List	June 11, 2020	May 12, 2022	701
2020-033-020D	Due Professional Care	Master Enforcement List	June 16, 2020	May 12, 2022	696
2022-0046	Due Professional Care	Open Case	Aug 3, 2020	Jan 27, 2022	648
2020-056-021U	Unlicensed Use of CPA Title	Master Enforcement List	October 1, 2020	May 12, 2022	589
2020-077-039D	Due Professional Care	Master Enforcement List	December 3, 2020	May 12, 2022	526
2020-072-029D	Due Professional Care	Master Enforcement List	December 10, 2020	May 12, 2022	519
2020-073-030D	Due Professional Care	Master Enforcement List	December 21, 2020	May 12, 2022	508
2021-011-006U	Unlicensed Use of CPA Title	Master Enforcement List	December 22, 2020	May 12, 2022	507
2020-065-025U	Unlicensed Use of CPA Title	Master Enforcement List	December 25, 2020	May 12, 2022	504
2021-003-001D	Due Professional Care	Master Enforcement List	January 16, 2021	May 12, 2022	482
2022-0038	Due Professional Care	IFF - Completed	Jan 26, 2021	May 9, 2022	472
2021-015-006D	Due Professional Care	Master Enforcement List	January 26, 2021	May 12, 2022	472
2021-009-005D	Due Professional Care	Master Enforcement List	February 16, 2021	May 12, 2022	451
2021-013-001PR	Unlicensed Activity	Master Enforcement List	February 18, 2021	May 12, 2022	449
2021-006-003U	Unlicensed Activity	Master Enforcement List	February 24, 2021	May 12, 2022	443
2021-0159	Due Professional Care	Open Case	Mar 23, 2021	Feb 16, 2022	416
2021-017-006D	Due Professional Care	Master Enforcement List	March 23, 2021	May 12, 2022	416
2021-007-004D	Due Professional Care	Master Enforcement List	March 30, 2021	May 12, 2022	409
2021-018-011U	Unlicensed Use of CPA Title	Master Enforcement List	April 8, 2021	May 12, 2022	400
2022-0161	Due Professional Care	Open Case	Apr 8, 2021	Mar 30, 2022	400
2021-010-005U	Unlicensed Use of CPA Title	Master Enforcement List	April 14, 2021	May 12, 2022	394
2021-014-005D	Due Professional Care	Master Enforcement List	April 18, 2021	May 12, 2022	390
2021-013-008U	Unlicensed Use of CPA Title	Master Enforcement List	April 21, 2021	May 12, 2022	387
2021-015-009U	Unlicensed Activity	Master Enforcement List	May 5, 2021	May 12, 2022	373
2021-016-010U	Unlicensed Activity	Master Enforcement List	May 5, 2021	May 12, 2022	373
2021-022-010D	Due Professional Care	Master Enforcement List	May 14, 2021	May 12, 2022	364
2021-0074	Due Professional Care	Entered / Intake	Jun 11, 2021	Feb 7, 2022	336
2021-0091	Due Professional Care	Master Enforcement List	June 11, 2021	May 12, 2022	336
2021-0075	Unlicensed Activity - G	Entered / Intake	Jun 14, 2021	Oct 21, 2021	333
2021-0076	Due Professional Care	Open Case	Jun 29, 2021	Mar 11, 2022	318
2021-029-014U	Unlicensed Activity	Master Enforcement List	July 7, 2021	May 12, 2022	310
2021-0077	Due Professional Care	Open Case	Jul 17, 2021	Mar 11, 2022	300
2021-0082	Due Professional Care	Entered / Intake	Aug 18, 2021	Feb 7, 2022	268
2021-0083	Unlicensed Activity - G	Open Case	Aug 20, 2021	Apr 22, 2022	266
2021-0084	Due Professional Care	Entered / Intake	Aug 22, 2021	Feb 7, 2022	264
2021-0085	Due Professional Care	Entered / Intake	Aug 23, 2021	Feb 7, 2022	263
2021-0086	Due Professional Care	Entered / Intake	Aug 25, 2021	Feb 7, 2022	261
2021-0006	Unlicensed Activity - O	IFF - Pending	Aug 27, 2021	Apr 21, 2022	259
2021-0089	Unlicensed Activity - G	Entered / Intake	Sep 5, 2021	Oct 21, 2021	250
2021-0091	Due Professional Care	Open Case	Sep 8, 2021	Jul 19, 2021	247
2021-0021	Unlicensed Activity - O	Probable Cause Review	Sep 14, 2021	Mar 30, 2022	241
2021-0094	Due Professional Care	Entered / Intake	Sep 25, 2021	Oct 21, 2021	230

2021-0026	Due Professional Care	Open Case	Sep 30, 2021	Jan 20, 2022	225	
2021-0095	Due Professional Care	Entered / Intake	Oct 1, 2021	Feb 7, 2022	224	0010
2021-0031	Unlicensed Activity - G	IFF - Completed	Oct 6, 2021	Feb 24, 2022	219	
2021-0034	Unlicensed Activity - G	IFF - Completed	Oct 6, 2021	Feb 24, 2022	219	
2021-0036	Unlicensed Activity - G	IFF - Completed	Oct 6, 2021	Feb 24, 2022	219	
2021-0096	Due Professional Care	Entered / Intake	Oct 6, 2021	Oct 21, 2021	219	
2021-0062	Unlicensed Activity - G	Consent Order - Draft	Oct 7, 2021	Mar 11, 2022	218	
2021-0097	Due Professional Care	Entered / Intake	Oct 8, 2021	Feb 7, 2022	217	
2021-0098	Due Professional Care	Entered / Intake	Oct 13, 2021	Oct 21, 2021	212	
2021-0078	Due Professional Care	IFF - Completed	Oct 15, 2021	May 9, 2022	210	
2021-0088	Unlicensed Activity - G	Entered / Intake	Oct 18, 2021	Feb 7, 2022	207	
2021-0107	Unlicensed Activity - G	IFF - Completed	Oct 28, 2021	Feb 24, 2022	197	
2021-0106	Due Professional Care	Entered / Intake	Oct 28, 2021	Oct 28, 2021	197	
2021-0108	Unlicensed Activity - G	Entered / Intake	Oct 29, 2021	Oct 29, 2021	196	
2021-0128	Due Professional Care	Open Case	Nov 23, 2021	Apr 13, 2022	171	
2021-0129	Due Professional Care	Entered / Intake	Nov 23, 2021	Nov 23, 2021	171	
2021-0130	Unlicensed Activity - G	IFF - Completed	Nov 24, 2021	Feb 24, 2022	170	
2021-0135	Due Professional Care	Open Case	Dec 3, 2021	Mar 11, 2022	161	
2021-0145	Unlicensed Activity - G	Entered / Intake	Dec 10, 2021	Feb 7, 2022	154	
2021-0149	Unlicensed Activity - G	Entered / Intake	Dec 13, 2021	Dec 13, 2021	151	
2021-0152	Due Professional Care	Open Case	Dec 15, 2021	May 4, 2022	149	
2021-0156	Due Professional Care	Open Case	Dec 22, 2021	Mar 17, 2022	142	
2022-0031	Unlicensed Activity - G	Board Meeting - Pending	Jan 12, 2022	May 6, 2022	121	
2022-0030	Unlicensed Activity - G	IFF - Completed	Jan 14, 2022	May 11, 2022	119	
2022-0034	Due Professional Care	Board Meeting - Pending	Jan 21, 2022	May 6, 2022	112	
2022-0052	Unlicensed Activity - G	IFF - Completed	Feb 1, 2022	Apr 13, 2022	101	
2022-0070	Due Professional Care	Probable Cause Review	Feb 14, 2022	May 11, 2022	88	
2022-0071	Due Professional Care	Open Case	Feb 15, 2022	Feb 15, 2022	87	
2022-0084	Unlicensed Activity - G	Open Case	Feb 24, 2022	Feb 28, 2022	78	
2022-0079	Due Professional Care	Probable Cause Review	Feb 25, 2022	May 12, 2022	77	
2022-0107	Due Professional Care	Open Case	Feb 25, 2022	May 9, 2022	77	
2022-0128	Unlicensed Activity - G	Entered / Intake	Mar 15, 2022	Mar 15, 2022	59	
2022-0154	Unlicensed Activity - G	Probable Cause Review	Mar 22, 2022	Apr 7, 2022	52	
2022-0179	Unlicensed Activity - G	Probable Cause Review	Mar 22, 2022	May 11, 2022	52	
2022-0143	Unlicensed Activity - G	Entered / Intake	Mar 23, 2022	Mar 23, 2022	51	
2022-0144	Unlicensed Activity - G	Entered / Intake	Mar 23, 2022	Mar 23, 2022	51	
2022-0190	Unlicensed Activity - G	Probable Cause Review	Mar 29, 2022	May 12, 2022	45	
2022-0212	Unlicensed Activity - G	Probable Cause Review	Apr 11, 2022	May 13, 2022	32	
2022-0239	Unlicensed Activity - G	Probable Cause Review	Apr 11, 2022	May 12, 2022	32	
2022-0276	Unlicensed Activity - G	Open Case	Apr 20, 2022	May 9, 2022	23	
2022-0237	Unlicensed Activity - O	Entered / Intake	Apr 22, 2022	Apr 22, 2022	21	
2022-0238	Due Professional Care	Entered / Intake	Apr 22, 2022	Apr 22, 2022	21	
2022-0278	Due Professional Care	Open Case	Apr 28, 2022	May 9, 2022	15	
2022-0260	Unlicensed Activity - O	Entered / Intake	May 2, 2022	May 2, 2022	11	
2022-0267	Unlicensed Activity - O	Entered / Intake	May 3, 2022	May 3, 2022	10	
2022-0271	Due Professional Care	Open Case	May 4, 2022	May 4, 2022	9	

2022-0285	Due Professional Care	Probable Cause Review	May 9, 2022	May 13, 2022	4	
2021-0011	CPE Deficiency	IFF - Scheduled	Sep 2, 2021	May 13, 2022	253	0011
2021-0017	CPE Deficiency	IFF - Completed	Sep 9, 2021	Apr 14, 2022	246	
2021-0019	CPE Deficiency	IFF - Completed	Sep 14, 2021	Apr 13, 2022	241	
2021-0025	CPE Deficiency	IFF - Scheduled	Sep 28, 2021	Apr 12, 2022	227	
2021-0070	CPE Deficiency	IFF - Completed	Oct 14, 2021	Feb 24, 2022	211	
2021-0071	CPE Deficiency	IFF - Completed	Oct 14, 2021	Feb 24, 2022	211	
2021-0114	CPE Deficiency	Board Meeting - Pending	Nov 2, 2021	May 6, 2022	192	
2021-0119	CPE Deficiency	Consent Order - Sent	Nov 16, 2021	Mar 29, 2022	178	
2021-0137	CPE Deficiency	Consent Order - Sent	Dec 7, 2021	Apr 8, 2022	157	
2021-0144	CPE Deficiency	IFF - Pending	Dec 8, 2021	May 2, 2022	156	
2021-0148	CPE Deficiency	IFF - Completed	Dec 10, 2021	May 11, 2022	154	
2022-0001	CPE Deficiency	IFF - Completed	Jan 5, 2022	May 11, 2022	128	
2022-0006	CPE Deficiency	IFF - Scheduled	Jan 6, 2022	Apr 12, 2022	127	
2022-0008	CPE Deficiency	IFF - Scheduled	Jan 7, 2022	Mar 25, 2022	126	
2022-0010	CPE Deficiency	IFF - Pending	Jan 11, 2022	May 2, 2022	122	
2022-0012	CPE Deficiency	IFF - Scheduled	Jan 12, 2022	Mar 25, 2022	121	
2022-0047	CPE Deficiency	IFF - Pending	Jan 28, 2022	May 2, 2022	105	
2022-0050	CPE Deficiency	IFF - Scheduled	Jan 28, 2022	May 13, 2022	105	
2022-0055	CPE Deficiency	Consent Order - Sent	Feb 4, 2022	Apr 14, 2022	98	
2022-0056	CPE Deficiency	Consent Order - Sent	Feb 4, 2022	Apr 14, 2022	98	
2022-0057	CPE Deficiency	IFF - Scheduled	Feb 4, 2022	May 13, 2022	98	
2022-0061	CPE Deficiency	IFF - Pending	Feb 8, 2022	May 9, 2022	94	
2022-0067	CPE Deficiency	Consent Order - Sent	Feb 11, 2022	Apr 20, 2022	91	
2022-0073	CPE Deficiency	Consent Order - Sent	Feb 22, 2022	Apr 13, 2022	80	
2022-0076	CPE Deficiency	IFF - Pending	Feb 24, 2022	May 9, 2022	78	
2022-0080	CPE Deficiency	Consent Order - Draft	Feb 25, 2022	Apr 11, 2022	77	
2022-0082	CPE Deficiency	Consent Order - Sent	Feb 25, 2022	Apr 13, 2022	77	
2022-0085	CPE Deficiency	Consent Order - Sent	Feb 28, 2022	Apr 20, 2022	74	
2022-0086	CPE Deficiency	Consent Order - Sent	Mar 1, 2022	May 3, 2022	73	
2022-0088	CPE Deficiency	Consent Order - Sent	Mar 2, 2022	Apr 21, 2022	72	
2022-0089	CPE Deficiency	Consent Order - Sent	Mar 2, 2022	Apr 21, 2022	72	
2022-0091	CPE Deficiency	Consent Order - Sent	Mar 3, 2022	Apr 21, 2022	71	
2022-0092	CPE Deficiency	Consent Order - Sent	Mar 3, 2022	Apr 21, 2022	71	
2022-0094	CPE Deficiency	Consent Order - Sent	Mar 3, 2022	Apr 22, 2022	71	
2022-0099	CPE Deficiency	IFF - Scheduled	Mar 7, 2022	May 13, 2022	67	
2022-0102	CPE Deficiency	Consent Order - Sent	Mar 8, 2022	Apr 22, 2022	66	
2022-0103	CPE Deficiency	Consent Order - Sent	Mar 8, 2022	Apr 22, 2022	66	
2022-0104	CPE Deficiency	Consent Order - Draft	Mar 8, 2022	Apr 28, 2022	66	
2022-0105	CPE Deficiency	Consent Order - Sent	Mar 8, 2022	Apr 22, 2022	66	
2022-0106	CPE Deficiency	Consent Order - Sent	Mar 8, 2022	May 3, 2022	66	
2022-0108	CPE Deficiency	Consent Order - Sent	Mar 9, 2022	Mar 24, 2022	65	
2022-0122	CPE Deficiency	IFF - Completed	Mar 14, 2022	May 11, 2022	60	
2022-0130	CPE Deficiency	IFF - Scheduled	Mar 17, 2022	May 13, 2022	57	
2022-0133	CPE Deficiency	IFF - Scheduled	Mar 18, 2022	May 13, 2022	56	
2022-0136	CPE Deficiency	Consent Order - Sent	Mar 21, 2022	Apr 1, 2022	53	

2022-0139	CPE Deficiency	Consent Order - Sent	Mar 22, 2022	Apr 1, 2022	52
2022-0145	CPE Deficiency	Consent Order - Sent	Mar 23, 2022	May 3, 2022	51
2022-0146	CPE Deficiency	Consent Order - Sent	Mar 23, 2022	May 10, 2022	51
2022-0147	CPE Deficiency	Consent Order - Sent	Mar 23, 2022	May 5, 2022	51
2022-0148	CPE Deficiency	Consent Order - Sent	Mar 24, 2022	May 5, 2022	50
2022-0171	CPE Deficiency	Consent Order - Sent	Apr 5, 2022	May 5, 2022	38
2022-0172	CPE Deficiency	Consent Order - Sent	Apr 5, 2022	May 5, 2022	38
2022-0173	CPE Deficiency	IFF - Pending	Apr 5, 2022	May 6, 2022	38
2022-0174	CPE Deficiency	Consent Order - Sent	Apr 5, 2022	May 5, 2022	38
2022-0175	CPE Deficiency	Consent Order - Sent	Apr 5, 2022	May 5, 2022	38
2022-0176	CPE Deficiency	Consent Order - Sent	Apr 6, 2022	May 5, 2022	37
2022-0178	CPE Deficiency	Entered / Intake	Apr 7, 2022	Apr 7, 2022	36
2022-0180	CPE Deficiency	Consent Order - Sent	Apr 7, 2022	May 5, 2022	36
2022-0181	CPE Deficiency	Consent Order - Sent	Apr 11, 2022	May 5, 2022	32
2022-0182	CPE Deficiency	Consent Order - Sent	Apr 11, 2022	May 5, 2022	32
2022-0183	CPE Deficiency	Consent Order - Sent	Apr 11, 2022	May 10, 2022	32
2022-0184	CPE Deficiency	Consent Order - Sent	Apr 11, 2022	May 10, 2022	32
2022-0185	CPE Deficiency	Consent Order - Sent	Apr 12, 2022	May 10, 2022	31
2022-0186	CPE Deficiency	Consent Order - Sent	Apr 12, 2022	May 10, 2022	31
2022-0187	CPE Deficiency	Consent Order - Sent	Apr 12, 2022	May 10, 2022	31
2022-0188	CPE Deficiency	Consent Order - Sent	Apr 12, 2022	May 10, 2022	31
2022-0189	CPE Deficiency	Consent Order - Sent	Apr 12, 2022	May 10, 2022	31
2022-0191	CPE Deficiency	Consent Order - Sent	Apr 13, 2022	May 10, 2022	30
2022-0192	CPE Deficiency	IFF - Pending	Apr 13, 2022	May 11, 2022	30
2022-0193	CPE Deficiency	Consent Order - Sent	Apr 13, 2022	May 10, 2022	30
2022-0194	CPE Deficiency	Consent Order - Sent	Apr 13, 2022	May 10, 2022	30
2022-0195	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0196	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0197	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0198	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0199	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0200	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0201	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0202	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0203	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0204	CPE Deficiency	Entered / Intake	Apr 14, 2022	Apr 14, 2022	29
2022-0206	CPE Deficiency	Entered / Intake	Apr 15, 2022	Apr 15, 2022	28
2022-0207	CPE Deficiency	Entered / Intake	Apr 15, 2022	Apr 15, 2022	28
2022-0208	CPE Deficiency	Entered / Intake	Apr 18, 2022	Apr 18, 2022	25
2022-0209	CPE Deficiency	Entered / Intake	Apr 18, 2022	Apr 18, 2022	25
2022-0210	CPE Deficiency	Entered / Intake	Apr 18, 2022	Apr 18, 2022	25
2022-0211	CPE Deficiency	Entered / Intake	Apr 18, 2022	Apr 18, 2022	25
2022-0213	CPE Deficiency	Entered / Intake	Apr 18, 2022	Apr 18, 2022	25
2022-0214	CPE Deficiency	Entered / Intake	Apr 19, 2022	Apr 19, 2022	24
2022-0215	CPE Deficiency	Entered / Intake	Apr 19, 2022	Apr 19, 2022	24
2022-0216	CPE Deficiency	Entered / Intake	Apr 19, 2022	Apr 19, 2022	24

2022-0270	CPE Deficiency	Entered / Intake	May 4, 2022	May 4, 2022	9	
2022-0272	CPE Deficiency	Entered / Intake	May 4, 2022	May 4, 2022	9	0014
2022-0273	CPE Deficiency	Entered / Intake	May 5, 2022	May 5, 2022	8	
2022-0274	CPE Deficiency	Entered / Intake	May 5, 2022	May 5, 2022	8	
2022-0279	CPE Deficiency	Entered / Intake	May 10, 2022	May 10, 2022	3	
2022-0280	CPE Deficiency	Entered / Intake	May 10, 2022	May 10, 2022	3	
2022-0281	CPE Deficiency	Entered / Intake	May 10, 2022	May 10, 2022	3	
2022-0282	CPE Deficiency	Entered / Intake	May 10, 2022	May 10, 2022	3	
2022-0283	CPE Deficiency	Entered / Intake	May 10, 2022	May 10, 2022	3	
2022-0284	CPE Deficiency	Entered / Intake	May 10, 2022	May 10, 2022	3	
2022-0286	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0287	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0288	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0289	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0290	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0291	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0292	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0293	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0294	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0295	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0296	CPE Deficiency	Entered / Intake	May 11, 2022	May 11, 2022	2	
2022-0297	CPE Deficiency	Entered / Intake	May 12, 2022	May 12, 2022	1	
2022-0298	CPE Deficiency	Entered / Intake	May 12, 2022	May 12, 2022	1	
2022-0299	CPE Deficiency	Entered / Intake	May 12, 2022	May 12, 2022	1	
2022-0300	CPE Deficiency	Entered / Intake	May 12, 2022	May 12, 2022	1	

Chapter 11. Public Participation Guidelines

Part I

Purpose and Definitions

18VAC5-11-10. Purpose.

The purpose of this chapter is to promote public involvement in the development, amendment or repeal of the regulations of the Board of Accountancy. This chapter does not apply to regulations, guidelines, or other documents exempted or excluded from the provisions of the Administrative Process Act (§ 2.2-4000 et seq. of the Code of Virginia).

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-20. Definitions.

The following words and terms when used in this chapter shall have the following meanings unless the context clearly indicates otherwise:

"Administrative Process Act" means Chapter 40 (§ 2.2-4000 et seq.) of Title 2.2 of the Code of Virginia.

"Agency" means the Board of Accountancy, which is the unit of state government empowered by the agency's basic law to make regulations or decide cases. Actions specified in this chapter may be fulfilled by state employees as delegated by the agency.

"Basic law" means provisions in the Code of Virginia that delineate the basic authority and responsibilities of an agency.

"Commonwealth Calendar" means the electronic calendar for official government meetings open to the public as required by § 2.2-3707 C of the Freedom of Information Act.

"Negotiated rulemaking panel" or "NRP" means an ad hoc advisory panel of interested parties established by an agency to consider issues that are controversial with the assistance of a facilitator or mediator, for the purpose of reaching a consensus in the development of a proposed regulatory action.

"Notification list" means a list used to notify persons pursuant to this chapter. Such a list may include an electronic list maintained through the Virginia Regulatory Town Hall or other list maintained by the agency.

"Open meeting" means any scheduled gathering of a unit of state government empowered by an agency's basic law to make regulations or decide cases, which is related to promulgating, amending or repealing a regulation.

"Person" means any individual, corporation, partnership, association, cooperative, limited liability company, trust, joint venture, government, political subdivision, or any other legal or commercial entity and any successor, representative, agent, agency, or instrumentality thereof.

"Public hearing" means a scheduled time at which members or staff of the agency will meet for the purpose of receiving public comment on a regulatory action.

"Regulation" means any statement of general application having the force of law, affecting the rights or conduct of any person, adopted by the agency in accordance with the authority conferred on it by applicable laws.

"Regulatory action" means the promulgation, amendment, or repeal of a regulation by the agency.

"Regulatory advisory panel" or "RAP" means a standing or ad hoc advisory panel of interested parties established by the agency for the purpose of assisting in regulatory actions.

"Town Hall" means the Virginia Regulatory Town Hall, the website operated by the Virginia Department of Planning and Budget at www.townhall.virginia.gov, which has online public comment forums and displays information about regulatory meetings and regulatory actions under consideration in Virginia and sends this information to registered public users.

"Virginia Register" means the Virginia Register of Regulations, the publication that provides official legal notice of new, amended and repealed regulations of state agencies, which is published under the provisions of Article 6 (§ 2.2-4031 et seq.) of the Administrative Process Act.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

Part II

Notification of Interested Persons

18VAC5-11-30. Notification list.

A. The agency shall maintain a list of persons who have requested to be notified of regulatory actions being pursued by the agency.

B. Any person may request to be placed on a notification list by registering as a public user on the Town Hall or by making a request to the agency. Any person who requests to be placed on a notification list shall elect to be notified either by electronic means or through a postal carrier.

C. The agency may maintain additional lists for persons who have requested to be informed of specific regulatory issues, proposals, or actions.

D. When electronic mail is returned as undeliverable on multiple occasions at least 24 hours apart, that person may be deleted from the list. A single undeliverable message is insufficient cause to delete the person from the list.

E. When mail delivered by a postal carrier is returned as undeliverable on multiple occasions, that person may be deleted from the list.

F. The agency may periodically request those persons on the notification list to indicate their desire to either continue to be notified electronically, receive documents through a postal carrier, or be deleted from the list.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-40. Information to be sent to persons on the notification list.

A. To persons electing to receive electronic notification or notification through a postal carrier as described in [18VAC5-11-30](#), the agency shall send the following information:

1. A notice of intended regulatory action (NOIRA).
2. A notice of the comment period on a proposed, a re-proposed, or a fast-track regulation and hyperlinks to, or instructions on how to obtain, a copy of the regulation and any supporting documents.
3. A notice soliciting comment on a final regulation when the regulatory process has been extended pursuant to § 2.2-4007.06 c [2.2-4013 C](#) of the Code of Virginia.

B. The failure of any person to receive any notice or copies of any documents shall not affect the validity of any regulation or regulatory action.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Part III
Public Participation Procedures

18VAC5-11-50. Public comment.

A. In considering any nonemergency, nonexempt regulatory action, the agency shall afford interested persons an opportunity to submit data, views, and arguments, either orally or in writing, to the agency. Such opportunity to comment shall include an online public comment forum on the Town Hall.

1. To any requesting person, the agency shall provide copies of the statement of basis, purpose, substance, and issues; the economic impact analysis of the proposed or fast-track regulatory action; and the agency's response to public comments received.
2. The agency may begin crafting a regulatory action prior to or during any opportunities it provides to the public to submit comments.

B. The agency shall accept public comments in writing after the publication of a regulatory action in the Virginia Register as follows:

1. For a minimum of 30 calendar days following the publication of the notice of intended regulatory action (NOIRA).
2. For a minimum of 60 calendar days following the publication of a proposed regulation.
3. For a minimum of 30 calendar days following the publication of a repropoed regulation.
4. For a minimum of 30 calendar days following the publication of a final adopted regulation.
5. For a minimum of 30 calendar days following the publication of a fast-track regulation.
6. For a minimum of 21 calendar days following the publication of a notice of periodic review.
7. Not later than 21 calendar days following the publication of a petition for rulemaking.

C. The agency may determine if any of the comment periods listed in subsection B of this section shall be extended.

D. If the Governor finds that one or more changes with substantial impact have been made to a proposed regulation, he may require the agency to provide an additional 30 calendar days to solicit additional public comment on the changes in accordance with § [2.2-4013 C](#) of the Code of Virginia.

E. The agency shall send a draft of the agency's summary description of public comment to all public commenters on the proposed regulation at least five days before final adoption of the regulation pursuant to § [2.2-4012 E](#) of the Code of Virginia.

Statutory Authority

§§ [2.2-4007.02](#) and [54.1-4403](#) of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-60. Petition for rulemaking.

A. As provided in § [2.2-4007](#) of the Code of Virginia, any person may petition the agency to consider a regulatory action.

B. A petition shall include but is not limited to the following information:

1. The petitioner's name and contact information;
2. The substance and purpose of the rulemaking that is requested, including reference to any applicable Virginia Administrative Code sections; and
3. Reference to the legal authority of the agency to take the action requested.

C. The agency shall receive, consider and respond to a petition pursuant to § [2.2-4007](#) and shall have the sole authority to dispose of the petition.

D. The petition shall be posted on the Town Hall and published in the Virginia Register.

E. Nothing in this chapter shall prohibit the agency from receiving information or from proceeding on its own motion for rulemaking.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-70. Appointment of regulatory advisory panel.

A. The agency may appoint a regulatory advisory panel (RAP) to provide professional specialization or technical assistance when the agency determines that such expertise is necessary to address a specific regulatory issue or action or when individuals indicate an interest in working with the agency on a specific regulatory issue or action.

B. Any person may request the appointment of a RAP and request to participate in its activities. The agency shall determine when a RAP shall be appointed and the composition of the RAP.

C. A RAP may be dissolved by the agency if:

1. The proposed text of the regulation is posted on the Town Hall, published in the Virginia Register, or such other time as the agency determines is appropriate; or
2. The agency determines that the regulatory action is either exempt or excluded from the requirements of the Administrative Process Act.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-80. Appointment of negotiated rulemaking panel.

A. The agency may appoint a negotiated rulemaking panel (NRP) if a regulatory action is expected to be controversial.

B. An NRP that has been appointed by the agency may be dissolved by the agency when:

1. There is no longer controversy associated with the development of the regulation;
2. The agency determines that the regulatory action is either exempt or excluded from the requirements of the Administrative Process Act; or
3. The agency determines that resolution of a controversy is unlikely.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-90. Meetings.

Notice of any open meeting, including meetings of a RAP or NRP, shall be posted on the Virginia Regulatory Town Hall and Commonwealth Calendar at least seven working days prior to the date of the meeting. The exception to this requirement is any meeting held in accordance with § 2.2-3707 D of the Code of Virginia allowing for contemporaneous notice to be provided to participants and the public.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-100. Public hearings on regulations.

- A. The agency shall indicate in its notice of intended regulatory action whether it plans to hold a public hearing following the publication of the proposed stage of the regulatory action.
- B. The agency may conduct one or more public hearings during the comment period following the publication of a proposed regulatory action.
- C. An agency is required to hold a public hearing following the publication of the proposed regulatory action when:
1. The agency's basic law requires the agency to hold a public hearing;
 2. The Governor directs the agency to hold a public hearing; or
 3. The agency receives requests for a public hearing from at least 25 persons during the public comment period following the publication of the notice of intended regulatory action.
- D. Notice of any public hearing shall be posted on the Town Hall and Commonwealth Calendar at least seven working days prior to the date of the hearing. The agency shall also notify those persons who requested a hearing under subdivision C 3 of this section.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

18VAC5-11-110. Periodic review of regulations.

- A. The agency shall conduct a periodic review of its regulations consistent with:
1. An executive order issued by the Governor pursuant to § 2.2-4017 of the Administrative Process Act to receive comment on a existing regulations as to their effectiveness, efficiency, necessity, clarity, and cost of compliance; and
 2. The requirements in § 2.2-4007.1 of the Administrative Process Act regarding regulatory flexibility for small businesses.
- B. A periodic review may be conducted separately or in conjunction with other regulatory actions.
- C. Notice of a periodic review shall be posted on the Town Hall and published in the Virginia Register.

Statutory Authority

§§ 2.2-4007.02 and 54.1-4403 of the Code of Virginia.

Historical Notes

Derived from Virginia Register [Volume 25, Issue 4](#), eff. November 26, 2008.

Website addresses provided in the Virginia Administrative Code to documents incorporated by reference are for the reader's convenience only, may not necessarily be active or current, and should not be relied upon. To ensure the information incorporated by reference is accurate, the reader is encouraged to use the source document described in the regulation.

As a service to the public, the Virginia Administrative Code is provided online by the Virginia General Assembly. We are unable to answer legal questions or respond to requests for legal advice, including application of law to specific fact. To understand and protect your legal rights, you should consult an attorney.

Completion of Periodic Review Motion

(Movant _____)

I move that:

- (a) the Virginia Board of Accountancy retain its public participation regulations in 18VAC5-11 without any change because it is mandated by law, assists in notifying the public of the agency's regulatory actions, and no significant changes have occurred since this regulation was promulgated that necessitate amending it; and

- (b) Board staff be directed to post this decision to Town Hall via the appropriate forms.

Seconded by: _____

VOTE:

Aye: _____

Nay: _____

Abstain: _____

Foreign Education Motion

(Movant _____)

I move that:

- (a) the Virginia Board of Accountancy communicate to its evaluation firms that accounting credits or credentials issued by the Association of Chartered Certified Accountants *or issued by similar accounting organizations not recognized by a NASBA/AICPA mutual recognition agreement* shall not be accepted as acceptable coursework or for the purpose of substantial equivalency;
- (b) that this decision shall enter into effect as of July 1, 2022, with any in-progress applicants with relevant credits to be grandfathered in but no further credits to be accepted after that date; and
- (c) Board staff be directed to post this decision to the VBOA website.

Seconded by: _____

VOTE:

Aye: _____

Nay: _____

Abstain: _____



Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals¹

The Virginia Board of Accountancy (“VBOA”) delegates to the Executive Director for the Board the authority to resolve disciplinary cases in which a previously licensed certified public accountant (“CPA”) engages in use of the CPA title when he/she no longer holds a current **active** Virginia CPA license due solely from an failure to timely renew, and does not meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of § 54.1-4411.

In cases where the individual has practiced public accounting, has used the CPA title in signing tax returns or power of attorney forms during the time their license was expired the Board adopted the following guidelines for resolution of cases:

Length of Expiration	Possible Action
First offense (self-report) 90 days or less	Advisory Letter
First offense (all others) 30 days or less	Advisory Letter
First offense (all others) 31- 90 days	Consent Order; Reprimand

In all other cases, the Board adopted the following guidelines for resolution of cases:

Length of Expiration	Possible Action
First offense (self-report) 90 days or less	Advisory Letter
First offense (all others) 30 days or less	Advisory Letter
First offense (all others) 31 -90 days	Consent Order; Reprimand
First offense (self-report) 91 days to 180 days	Consent Order; Reprimand and Monetary Penalty of \$250
First offense (all others) 91 days to 180 days	Consent Order; Reprimand and Monetary Penalty of \$500
First offense (self-report) 181 days to one year	Consent Order; Reprimand and Monetary Penalty of \$500
First offense (all others) 181 days to one year	Consent Order; Reprimand and Monetary Penalty of \$750

¹ In all cases, expired individuals must reinstate once the license goes into expired status. Reinstating a Virginia individual CPA license must include meeting the requirements of Code of Virginia § 54.1-4413.2, meeting the CPE requirements in accordance with VBOA regulation 18VAC5-22-90, and submitting an individual CPA License Reinstatement Form to the VBOA with the required non-refundable fee of \$350, CPE documentation and other requested information.



Inadvertent use of the CPA title such as failure to update the general description in a LinkedIn profile and similar de minimis violations shall generally be handled with an Advisory Letter.

Cases of Unlicensed Use of the CPA Title that do not fall within these guidelines will be subject to VBOA enforcement processes, regardless of the amount of time that has elapsed between license expiration and the reinstatement request.



Applicable Laws

§ 54.1-4400. Definitions.

As used in this chapter, unless the context clearly indicates otherwise..."Using the CPA title in Virginia" means using "CPA," "Certified Public Accountant," or "public accountant" (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in any abbreviations, acronym, phrase, or title that appears in business cards, the CPA wall certificate, Internet postings, letterhead, reports, signs, tax returns, or any other document or device. Holding a Virginia license or the license of another state constitutes using the CPA title.

* * *

"Practice of Public Accounting" means the giving of an assurance other than (i) by the person or persons about whom the financial information is presented or (ii) by one or more owners, officers, employees, or members of the governing body of the entity or entities about whom the financial information is presented.

* * *

§ 54.1-4409.1. Licensing requirements for persons.

A. A person must be licensed in order to use the CPA title in Virginia.

1. The person shall hold a Virginia license if he provides services to the public and the principal place of business in which he provides those services is in Virginia.
2. Other persons shall not be required to hold a Virginia license in order to use the CPA title in Virginia provided that they hold the license of another state and comply with the substantial equivalency provisions of § 54.1-4411.

§ 54.1-4414. Prohibited acts.

Neither (i) a person who does not hold a Virginia license or who does not meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of § 54.1-4411 nor (ii) an entity that does not meet the criteria prescribed by subdivision D 1 of § 54.1-4412.1 shall:

1. Practice public accounting;
2. Claim to hold a license to use the CPA title;
3. Make any other claim of licensure, registration, or approval related to the preparation of financial statements that is false or misleading;
4. Use the CPA title; or
5. Refer to any of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of § 54.1-4413.3, or refer to or use any of the terminology prescribed by those authorities for reporting on financial statements, in any form or manner of communication about services provided to persons or entities located in Virginia.

GOAL: Education Accreditation

Board members: Nadia Rogers and Wendy Lewis

S	Specific	Continue to assess the impact of the model rules in the statutes, VBOA regulations and VBOA polices as it relates to accreditation.
M	Measurable	Upon implementation and approved in statutes, VBOA regulations and VBOA Policy
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Draft in July 2022

Status Update

Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Education for Licensure

Board members: Nadia Rogers and Wendy Lewis

S	Specific	Consider the impact of the Model Curriculum, Practice Analysis, and Blueprint on VBOA regulations, VBOA Policy, and the VBOA Education Handbook (i.e., additional 30 credit hours required for CPA licensure). Once decided, include outreach and communications of the VBOA decisions.
M	Measurable	Upon implementation and approved in VBOA regulations, VBOA Policy and VBOA Education Handbook
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Education guidelines and Education Handbook: Draft in September 2022 - Delayed as the examination blueprint is scheduled to be released July 2022

Status Update

Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Education for Exam

Board members: Nadia Rogers and Wendy Lewis

S	Specific	Consider the impact of the model curriculum, Practice Analysis, and Blueprint on VBOA regulations, VBOA Policy, and VBOA education guidelines (i.e., composition of the 24 credit hours of upper-level accounting and 24 credit hours of business courses). Once decided, include outreach and communications of the VBOA decisions, while considering the model curriculum and practice analysis.
M	Measurable	Upon implementation and approved in VBOA regulations, VBOA Policy and VBOA Education Handbook
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Interim updates to VBOA Education guidelines and Education Handbook to reflect acknowledgement of CPA Evolution: Draft, review and approved in August 31, 2021, Board meeting. Draft communications plan available in October 2021. Draft updates to VBOA regulation, Policy, Education Handbook following release of Practice Analysis and Blueprint for public comment in mid-2022: August 2022. Final updates to VBOA regulation, Policy, Education Handbook following Practice Analysis and Blueprint: February 2023. Communications plan available: April 2023. *Continuous assessment throughout evolution is imperative

Status Update	
Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	yes
Unresolved Significant Risks/Contingencies	Draft model curriculum and draft transition plan released, June 2021, by NASBA and AICPA.
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Draft communications plan discussed at Sept. 30, 2021, Board meeting.
Significant Actions Not Completed	none

GOAL: Enforcement Process

Board members: Bill Brown, Barclay Bradshaw and Wendy Lewis

S	Specific	Create timeline benchmarks for each milestone within the enforcement life cycle. Ensure the system upgrade includes ability to track the completion of milestones and compare to the established benchmarks.
M	Measurable	Fairly automated report is delivered to the Board for review.
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	1. Identify enforcement life cycle: August 2021/completed 2. Comparing the life cycle to the benchmarks: September 2021/completed 3. Revisions to benchmarks: November 2021/completed 4. Demo of tracking tool: January 2022 5. Functioning tracking tool to use: June 2022

Status Update

Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	None
Resources Needed	None
Board Decisions Needed	None
Significant Actions Completed	Revisions to the benchmarks completed and will test drive them until the official launch July 1, 2022.
Significant Actions Not Completed	

GOAL: Fee Structure

Board members: Brian Carson and Dale Mullen

S	Specific	Have a reasonable fee structure that will fund all of our expenditures for a minimum of the next 10 years while maintaining a minimum contingency fund in line with our VBOA Policy.
M	Measurable	It's approved by the Governor's Office and the General Assembly, if needed.
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	June 2023

Status Update

Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Initial 10-year forecast has been completed. Preliminary discussions held with the Department of Planning and Budget, and Secretary of Finance.
Significant Actions Not Completed	none

GOAL: Peer Review Enforcement

Board members: Nadia Rogers and Barclay Bradshaw

S	Specific	Create and automate a process that will identify firms who should be enrolled in peer review and an enforcement process for those who are not enrolled and/or are enrolled but receiving subpar results or untimely submissions. Develop a communications plan to inform firms. Added question on firm renewal certifications.
M	Measurable	Execute the automatic monitoring
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Create new timeline, more work needed

Status Update

Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: CPE Credits

Board members: Nadia Rogers and Laurie Warwick

S	Specific	Updating existing VBOA Policy (and VBOA regulations, if necessary) by adding a standardized formula for awarding CPE for publications, presentations, professional designations/exams, and training programs.
M	Measurable	Through a developed standardized formula and approved by the Board.
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Jan-22

Status Update

Status Date	May 25, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Qualifying guidelines approved during Jan. 11, 2022, Board meeting.
Significant Actions Not Completed	none