VIRGINIA BOARD OF ACCOUNTANCY

Board Meeting: June 17, 2026
Approved minutes

The Virginia Board of Accountancy met on June 17, 2026, in Board Room #1 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

Members present:

- Nadia A. Rogers, CPA, Chair
- Dale G. Mullen, Vice Chair
- Anne B. Hagen, CPA
- Angela Rudolph-Wiseman, CPA
- Christine B. Williamson, CPA

Members present for a portion of the meeting:

- Guy A. Davis, CPA

Members absent:

- Wendy P. Lewis, CPA

Legal counsel:

- James Flaherty, Assistant Attorney General, Office of the Attorney General

Staff present:

- Nancy Glynn, CPA, Executive Director
- Renai Reinholtz, Deputy Director
- Matthew Ross, Enforcement Director
- Alessandra Gabriel, Information and Policy Advisor
- Jeff Good, IT Specialist
- Sasha Marshall, Enforcement Specialist
- Kelsie McLellan, Enforcement Specialist
- Veronica Paulson, Administrative Assistant
- Kelli Yoder, Communications Coordinator

Staff attending virtually:

- Patti Hambright, CPE Administrator

Members of the public present:

- Andrea Lester
- Angela Coppola
- David Mortimer, CPA
- Doug Wright, CPA

- Emily Walker, CAE, Vice President, Advocacy & Pipeline, VSCPA
- Matthew Sarelson
- Scott Davis, VSCPA
- Stephanie Peters, CEO, VSCPA

Members of the public attending virtually:

- Michael Thornton
- Peter H.
- Donald Hall

CALL TO ORDER

Ms. Rogers called the meeting to order at 10:08 a.m.

SECURITY BRIEFING

Ms. Paulson provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Ms. Rogers determined there was a quorum present.

APPROVAL OF AGENDA

- Upon a motion by Ms. Hagen, and seconded by Ms. Rudolph-Wiseman, the members voted unanimously to approve the June 17, 2026, agenda as revised. The members voting "AYE" were Ms. Hagen, Mr. Mullen, Ms. Rogers, Ms. Rudolph-Wiseman, and Ms. Williamson.

APPROVAL OF MINUTES

- Upon a motion by Ms. Hagen, and seconded by Ms. Williamson, the members voted unanimously to approve the April 22, 2026, Board meeting minutes, as presented. The members voting "AYE" were Ms. Hagen, Mr. Mullen, Ms. Rogers, Ms. Rudolph-Wiseman, and Ms. Williamson.

PUBLIC COMMENT PERIOD

Mr. Scott Davis addressed the Board members on behalf of the Virginia Society of Certified Public Accountants (VSCPA) and the Principal Place of Business (PPB) Taskforce. Mr. Davis requested the Board remove the PPB changes from the regulatory package to allow for conversation.

Ms. Walker informed the Board of additional feedback from the VSCPA regarding the firm reporting requirement in the draft regulations. She also updated the Board about the most recent AICPA NASBA joint taskforce meeting. They have hired a research firm to conduct focus groups and surveys and will have a final report by the end of 2026. Ms. Walker also noted to the Board that the VSCPA submitted a comment letter on the Inactive policy and its limitations on volunteerism for Inactive CPAs.

Ms. Peters updated the Board that the AICPA passed a proposal to have accounting and auditing technical ethics cases go through peer review process. Ms. Peters stated that the proposal has improved transparency and the Board will receive access to the outcomes. Ms. Peters also informed the Board that the VSCPA Board of Directors met and set priorities for the next few years, which included addressing pipeline concerns and attracting people to the profession. She also noted that the new in-person program, Ignite, met and that Ms. Hagen and Ms. Williamson were in attendance. Ms. Peters invited the Board to the next Ignite event, May 13-14, 2027.

Mr. Wright addressed the Board regarding the Inactive and Emeritus policy requiring the use of a qualifier.

ENFORCEMENT PUBLIC COMMENT PERIOD

Ms. Lester addressed the Board regarding Case # 2025-0250.

Mr. Mortimer addressed the Board regarding Case # 2025-0522.

Mr. Thornton addressed the Board regarding Case # 2025-0429.

Mr. Sarelson addressed the Board regarding Case # 2025-0429.

ENFORCEMENT AGENDA

The following actions were taken during open session:

Case # 2025-0030

Upon a motion by Ms. Rudolph and duly seconded by Ms. Hagen, the members voted to approve the consent order as written.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

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Case # 2025-0022

Ms. Rudolph-Wiseman left the room the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Mr. Mullen and duly seconded by Ms. Williamson, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board found by substantial evidence that Respondent violated Code of Virginia § 54.1-4413.3(1)–(5). The Board imposed the recommended penalties of a reprimand and a total of $10,000 in monetary penalties.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Abstain
Christine B. Williamson, CPA – Aye

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

Case # 2025-0289

Ms. Rudolph-Wiseman remained outside of the room the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Mr. Mullen and duly seconded by Ms. Hagen, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board found by substantial evidence that Respondent violated Code of Virginia § 54.1-4413.3(1)–(5) and Board regulation 18VAC5-22-90. The Board imposed the recommended penalties of a reprimand and a $5,000 monetary penalty for Respondent's code violations, and for the violation of the CPE regulation, a total of $670 in monetary penalties, 42 penalty hours of CPE within 90 days, and a future CPE audit for the period of 2026-2028.

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CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Abstain
Christine B. Williamson, CPA – Aye

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

Case # 2025-0433

Ms. Rudolph-Wiseman remained outside of the room the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Mr. Mullen and duly seconded by Ms. Hagen, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board found by substantial evidence that Respondent violated Code of Virginia § 54.1-4413.3(1)–(5). The Board imposed the recommended penalties of a reprimand and a total of $7,500 in monetary penalties.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Abstain
Christine B. Williamson, CPA – Aye

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

Ms. Rudolph-Wiseman returned to the Board room.

Case # 2025-0250

Mr. Mullen left the room the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board found by substantial evidence that Respondent violated Code of Virginia § 54.1-4413.3(1)–(4), (7) and Board regulation 18VAC5-22-90. The Board imposed the recommended penalties of a reprimand and a total of $10,000 in monetary penalties.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Abstain
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Case # 2025-0429

Mr. Mullen remained outside of the room the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, to adopt the presiding officer's recommendation as written and close the matter with the issuance of an advisory letter. After discussion, the Board found by substantial evidence that there was not a violation of the Code of Virginia or its regulations and issued the advisory letter as recommended.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Abstain
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Mr. Mullen returned to the Board room.

Case # 2025-0399

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Rudolph-Wiseman and duly seconded by Mr. Mullen, to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board found by substantial evidence that Respondent violated Board regulations 18VAC5-22-170(B)(2), 18VAC5-22-170(C), 18VAC5-22-90 and 18VAC5-22-91. The Board imposed the recommended penalties of a reprimand and a total of $5,000 in monetary penalties.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Case # 2025-0499

Ms. Glynn left the Board room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, and the presiding officer's recommendation and summary of the informal fact-finding conference.

After discussion, a motion was made by Ms. Hagen and duly seconded by Mr. Mullen to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board found by substantial evidence that Respondent violated Board regulations 18VAC5-22-90, 18VAC5-22-91(E) and Code of Virginia § 54.1-4413.3(7). The Board imposed the recommended penalties of a reprimand, a total of $1,700 in monetary penalties, 120 penalty hours of CPE within 90 days, and a future CPE audit for the period of 2026-2028.

Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Ms. Glynn returned to the Board Room.

Case # 2026-0101

The Board members reviewed the record, which consisted of the licensing file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

A motion was made by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman to adopt the presiding officer's recommendation in its entirety and incorporate it as part of the Board's final order. After discussion, the Board voted to approve the motion and granted Respondent's application for a Virginia CPA license.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Case # 2024-0419

Ms. Hagen left the room the Board room and was not present for the discussion or vote on this matter.

Upon a motion by Ms. Williamson and duly seconded by Mr. Mullen, the Board voted to issue an order finding Respondent CPE compliant for the three-year period of 2021, 2022 and 2023.

CALL FOR VOTE:

Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Abstain
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Ms. Hagen returned to the Board room.

Case #2025-0282

Mr. Mullen left the room the Board room and was not present for the discussion or vote on this matter.

Upon a motion by Ms. Hagen and duly seconded by Ms. Williamson, the Board voted to execute an amended order to clarify the penalties imposed by the original order issued in this matter on April 22, 2026.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Abstain
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Mr. Mullen returned to the Board room.

Enforcement Training

Mr. Ross provided the Board with several important reminders regarding the Board members' participation in enforcement cases.

NASBA COMMITTEE UPDATES

NASBA Enforcement Resources Committee

Ms. Rudolph-Wiseman reported to the Board that the Enforcement Committee met in Denver, Colorado, several weeks ago and will be traveling to Washington, D.C., to visit federal agencies, noting they will be pursuing a webinar with the IRS. She said the committee is also looking into artificial intelligence (AI) and, while no Board has received a complaint on AI to date, the committee believes it will be coming.

AICPA Board of Examiners

Ms. Rogers informed the Board that the AICPA Board of Examiners (BOE) met on April 22 and, while she was unable to attend, the topics discussed were best practices, things the BOE are doing well, suggestions, and turnover of the BOE Chair. Ms. Rogers noted that the BOE members ending their term, which included Ms. Rogers, reflected on the year and what could be done going forward.

AICPA State Board Committee

Ms. Rogers reported to the Board that her term with the AICPA State Board Committee is ending. During their last meeting, hot topics were CPE, Alternative Practice Structures (APS), and alternative pathways to licensure.

NASBA Education Committee

Ms. Rogers updated the Board that there has not been a NASBA Education Committee meeting since the last Board meeting.

Ms. Hagen informed the Board that she has submitted applications for several committees.

EXECUTIVE DIRECTOR'S REPORT

General Updates

Ms. Glynn presented the following general updates regarding the VBOA:

- Ms. Glynn noted there were 652 core section and 249 discipline section scores released since the April Board meeting
- Ms. Glynn stated that renewals are tracking about the same as last year. She noted an email reminder was being sent that day and a phone reminder would be sent the following week.
- Ms. Glynn informed the Board that a letter was sent to the Inactive licensees explaining the use of the qualifier and the new Emeritus status. Early applications for Emeritus are going through pre-approval, but the status change will not be reflected until July 1.
- Ms. Glynn updated the Board that they are working with VITA to find a pathway for a new licensing system.
- Ms. Glynn noted that Mr. Mullen attended the NASBA Eastern Regional Conference and she attended virtually. Ms. Rogers also attended a portion of the conference virtually.
- Ms. Glynn updated the Board that the BOE had a webinar discussing the CPA Exam. The AICPA is comfortable with the scores for BAR and FAR but will continue to monitor it.
- Ms. Glynn noted that the AICPA PEEC had a meeting and discussed the exposure draft responses. The AICPA has not made any adjustments on PEEC yet.

- Ms. Glynn stated that the U.S. Department of Education released a final rule defining "professional student" for federal student loans. Accounting students are categorized as traditional graduate students vs. a professional student as defined by the DOE, resulting in a lower loan limit available to these students than had they been classified as professional.

May 2026 Financial and Board Report

Ms. Reinholtz presented and fielded questions regarding the May 2026 Financial Report and the May 2026 Board Report.

Ms. Reinholtz presented the FY 2027 Proposed Operating Budget and fielded questions from the Board.

Upon a motion by Ms. Williamson, and duly seconded by Ms. Rudolph-Wiseman, the Board voted to approve the FY 2027 Proposed Operating Budget provided there are no changes to the Commonwealth's introduced budget bill upon passage.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Enforcement Update

Mr. Ross presented the Board with an update on the Enforcement division.

Begin Closed Session

Upon a motion by Mr. Mullen, and duly seconded by Ms. Hagen 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 for a matter lawfully exempted from open meeting requirements under the 'Legal advice regarding specific legal matters' and the 'discussion or consideration of the investment of public funds' exemptions contained in Virginia Code § 2.2-3711(A)(8) and § 2.2-3711(A)(6).

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, James Flaherty

End closed meeting

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Upon a motion by Mr. Mullen, and duly seconded by Ms. Rudolph-Wiseman, 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.A 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:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen -- Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

RECESS FOR LUNCH 12:30 p.m.

RECONVENE 1:05 p.m.

BOARD DISCUSSION TOPICS

FY27 Strategic Priorities and Objectives

Ms. Glynn provided a draft of the 2026-2027 Strategic Plan and listed several items for discussion brought up by Board members. The Board discussed the licensing and enforcement system, CPE, fee increases, Alternative Practice Structure (APS) and Peer Review concerns regarding firms, and Code of Virginia proposed changes. The Board engaged in discussion and elected champions for each strategic priority and objective. The Board added several items to the 2026-2027 Strategic Plan.

Mr. Davis joined the Board room and was present for the remainder of the meeting

Upon a motion by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, the Board voted to approve the fee changes along with an amended fee for firm license.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – not present
Guy Davis - Aye

Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Inactive and Emeritus Status

The Board reviewed and discussed several items for consideration and clarification of the Emeritus status. The Board reviewed and considered the letter from the VSCPA regarding volunteerism limitations along with the policy for Inactive status.

Upon a motion by Ms. Hagen and duly seconded by Mr. Davis, the Board voted to add "minimal volunteer activities will be allowed for Inactive Status" to the Inactive and Emeritus License Status Policy.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Principal Place of Business

Upon a motion by Mr. Mullen and duly seconded by Ms. Rudolph-Wiseman, the Board voted to move the discussion on principal place of business (PPB) to a later date after the Board has had a chance to discuss with the VSCPA and look at the statutory calendar.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis – Aye

Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

The Board reviewed the remaining draft changes to the current regulatory action. The Board engaged in discussion regarding change of firm ownership.

Upon a motion by Ms. Hagen and duly seconded by Ms. Rudolph-Wiseman, the Board voted to remove Principal Place of Business and to make amended changes to regulatory action.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

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

Policy Review: Electronic Participation in VBOA Meetings

The Board reviewed the Board Member Electronic Participation Policy. The Board engaged in discussion.

Upon a motion by Ms. Hagen and duly seconded by Mr. Mullen, the Board voted to approve the policy with revision as noted.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis – Aye
Anne B. Hagen, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Christine B. Williamson, CPA – Aye

VOTE:

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

Guidance on Reference to Previous Licensure for Former Licensees

The Board reviewed and discussed the guidance on reference to previous licensure for former licensees. Ms. Glynn requested that any comments or feedback be sent to her before July 15 so that a revised guidance document can be sent prior to the September Board meeting.

Carry over items/potential future topics:

- Principal place of business

Sign Conflict of Interest forms

Sign Travel Expense vouchers

Future meeting dates

- Sept. 17, 2026
- Oct. or Nov campus meeting
- Jan. 13, 2027
- Mar. 24, 2027
- Apr. campus meeting
- June 16, 2027

ADJOURNMENT

There being no further business before the VBOA, Ms. Rogers adjourned the meeting at 3:40 p.m.

APPROVED:

Nadia A. Rogers, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director