VIRGINIA BOARD OF ACCOUNTANCY

Board Meeting: Sept. 17, 2026
Draft/Unapproved minutes

The Virginia Board of Accountancy met on Sept. 17, 2026, in Board Room #4 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

Members present:

- Nadia A. Rogers, CPA, Chair
- Dale G. Mullen, Vice Chair
- Guy A. Davis, CPA
- Anne B. Hagen, CPA
- June W. Jennings, CPA
- Wendy P. Lewis, CPA

Members attending virtually: Angela Rudolph-Wiseman, CPA

Members present for a portion of the meeting: Angela Rudolph-Wiseman, 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
- Nicole Reynolds, Licensing and Operations Specialist
- Kelli Yoder, Communications Coordinator

Members of the public present:

- Emily Walker, CAE, Vice President, Advocacy & Pipeline, VSCPA
- Stephanie Peters, CEO, VSCPA
- Andrew Martin, Chair, VSCPA
- Nick Harrison, Chair-Elect, VSCPA
- Linda Newsom-McCurdy, Education Director, VSCPA
- Matthew Hawkins, Attorney, Virginia Division of Legislative Services
- Daniel Burns, VBOA Project Manager

Members of the public attending virtually:

- Purshottam M. Vachhani
- Sanjeev J. Havenur
- Carole Anne Boothe
- Delegate Stacey Carroll, CPA

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CALL TO ORDER

Ms. Rogers called the meeting to order at 10:15 a.m.

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Ms. Rogers determined there was a quorum present.

APPROVAL OF BOARD MEMBER VIRTUAL ATTENDANCE

- Upon a motion by Ms. Hagen, and seconded by Mr. Davis, the members voted unanimously to approve virtual attendance by Ms. Rudolph-Wiseman. The members voting "AYE" were Ms. Rogers, Mr. Mullen, Mr. Davis, Ms. Hagen, Ms. Jennings and Ms. Lewis.

APPROVAL OF AGENDA

- Upon a motion by Mr. Davis, and seconded by Mr. Mullen, the members voted unanimously to approve the Sept. 17, 2026, agenda as presented. The members voting "AYE" were Ms. Rogers, Mr. Mullen, Mr. Davis, Ms. Hagen, Ms. Jennings, Ms. Lewis and Ms. Rudolph-Wiseman.

APPROVAL OF MINUTES

- Upon a motion by Ms. Hagen, and seconded by Ms. Lewis, the members voted unanimously to approve the June 17, 2026, Board meeting minutes, as presented. The members voting "AYE" were Ms. Rogers, Mr. Mullen, Mr. Davis, Ms. Hagen, Ms. Lewis and Ms. Rudolph-Wiseman. Ms. Jennings abstained.

PUBLIC COMMENT PERIOD

Mr. Andrew Martin addressed the Board members on behalf of the Virginia Society of Certified Public Accountants (VSCPA). Mr. Martin advised it was his first time attending a Board meeting in person and emphasized the importance of participation by all in the process.

Ms. Walker advised the Board that the VSCPA has reviewed VBOA draft legislation and has met with VBOA to offer preliminary but unofficial feedback. She shared concern that the legislative changes may have unintended consequences, particularly in the areas of defining public practice and professional services. An additional concern was the proposed change to firm ownership requirements. Ms. Walker indicated that the VSCPA supports efforts to modernize and clarify legal language.

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Ms. Walker shared that the VSCPA has formed a CPE task force that will be informed by the recent AICPA national survey of CPAs. The task force will also consider the VBOA customer service survey as part of their research. VSCPA will have recommendations by the end of the year.

Ms. Peters informed the Board regarding several collaborations of CPA societies and Boards of Accountancy around the U.S. She announced the recent formation of the New England Society of CPAs. The VSCPA collaboration with DC BOA and LA BOA for Peer Reviews was mentioned. Ms. Peters also noted the creation of a new tech company that uses artificial intelligence to capture work and learning. It was suggested that this technology has the potential to report to employers and regulators who track CPE.

Conflict of Interest Training – Matt Hawkins, Attorney, Virginia Conflict of Interest and Ethics Advisory Council

Mr. Hawkins presented the Board's required training on the Conflict of Interest Act. He noted the role of the council as a safe and confidential resource to provide guidance for people who work in public service. He summarized various definitions and certain prohibited conduct covered in the Code of Virginia and outlined the function of the Safe Harbor feature. He discussed frequently asked questions and reminders for filing deadlines and then opened the floor for questions.

ENFORCEMENT AGENDA

Case # 2024-0455, 2026-0007 and 2025-0400

Upon a motion by Ms. Lewis and duly seconded by Mr. Mullen, the members approved considering the consent orders of file numbers 2024-0455, 2025-0400 and 2026-0007 in a block.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

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

Upon a motion by Mr. Mullen and duly seconded by Ms. Lewis, the members voted to approve the consent orders as written for file numbers 2024-0455, 2025-0400 and 2026-0007.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye

Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

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

Case # 2024-0504

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

The Board members reviewed the record, which consisted of the enforcement 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. Lewis, to adopt the presiding officer's recommendation as written and close the matter with the issuance of an advisory letter. After discussion, the Board approved the motion and found by substantial evidence that an advisory letter should be issued in this matter.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Abstain
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

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

Case # 2025-0226

Mr. Davis remained out of the room and was not present for the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the enforcement 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 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 approved the motion and found by substantial evidence that Respondent violated Code of Virginia §54.1-4412.1 (2) and (4), §54.1-4409.1 (A) and Board Regulation 18VAC5-22-170(A). The Board imposed the recommended penalty of a reprimand and a $1,000 monetary penalty.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Abstain
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

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

2025-0231 - ADBC, Inc

Mr. Davis remained out of the room and was not present at the discussion or vote on this matter.

Ms. Carole-Anne Boothe, member of the public, and a witness in this matter who was attending virtually addressed the Board and confirmed she was in attendance in her individual capacity and not representing the Respondent.

The Board members reviewed the record, which consisted of the enforcement 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 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 approved the motion and found by substantial evidence that Respondent violated Code of Virginia §54.1-4412.1 (A) and (B) and §54.1-4414(ii)(1-5). The Board imposed the recommended penalties of $200,000 for Respondent's violations of Code of Virginia §54.1-4412.1 (A) and (B) and §54.1-4414 (ii)(1) and (5) and $100,000 for Respondent violations of Code of Virginia §54.1-4414.1 (F) and §54.1-4414 (ii) (2), (3) and (4).

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CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Abstain
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:
Ayes: Four (4)
Nays: None (0)
Abstain: Three (3)

Begin Closed Session – 11:45 a.m.

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, Dan Burns, Matthew Ross and Nick Cook.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye
Wendy Lewis, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

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

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End closed meeting

Upon a motion by Mr. Mullen, and duly seconded by Mr. Davis, 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.

Ms. Rudolph-Wiseman left the meeting at 12:20 p.m.

Upon a motion by Mr. Mullen and seconded by Mr. Davis, the Board approved the decision to move forward with development of system requirements and pricing negotiations for the new licensing software.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye
Wendy Lewis, CPA – Aye

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

RECESS FOR LUNCH 12:15 p.m.

RECONVENED 12:45 p.m.

ENFORCEMENT

Case # 2025-0161

Mr. Mullen and Ms. Lewis left the room and were not present for the discussion or vote on this matter. The Board members reviewed the record, which consisted of the enforcement file, informal fact-finding conference exhibits, transcript and the presiding officer's recommendation and summary of the informal fact-finding conference.

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A motion was made by Ms. Hagen and duly seconded by Mr. Davis, 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 approved the motion and 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 $3,500 fine for Respondent's violation of Code of Virginia §54.1-4413.3 (1-5) and a reprimand and $250 fine for Respondent's violation of 18VAC5-22-90.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Abstain
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Abstain

VOTE:
Ayes: Three (3)
Nays: None (0)
Abstain: Three (3)

Case # 2025-0302

Mr. Mullen returned to the room and Ms. Lewis remained outside the room and did not participate in the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the enforcement 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 approved the motion and found by substantial evidence that Respondent violated Code of Virginia §54.1-4413.3 (1), (2) and (3), §54.1-4412.1 (D)(6) and Board Regulation 18VAC5-22-150. The Board imposed the recommended penalty of a reprimand for all violations.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Abstain

VOTE:
Ayes: Four (4)
Nays: None (0)
Abstain: Two (2)

Case # 2025-0313

Ms. Lewis remained outside the room and did not participate in the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the enforcement 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 approved the motion and found by substantial evidence that Respondent violated Code of Virginia §54.1-4414 (ii)(1) and §54.1-4412.1 (A), (B) and (D) (6). The Board imposed the recommended penalty of $5,000.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Abstain

VOTE:
Ayes: Four (4)
Nays: None (0)
Abstain: Two (2)

Case # 2025-0314

Ms. Lewis remained outside the room and did not participate in the discussion or vote on this matter.

The Board members reviewed the record, which consisted of the enforcement 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 approved the motion and found by substantial evidence that Respondent violated Code of Virginia §54.1-4413.3 (1-3), §54.1-4412.1 (A), (B), (D)(6) and Board Regulation 18VAC5-22-90. The Board imposed the recommended penalties of a $2,500 fine for Respondent's violations of the Code of Virginia and a total of $950 plus 45 penalty hours of CPE and a future CPE audit for the years 2026-2028, for Respondent's violation of 18VAC5-22-90.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Abstain

VOTE:
Ayes: Four (4)
Nays: None (0)
Abstain: Two (2)

Ms. Lewis returned to the meeting.

Case # 2026-0028

The Board members reviewed the record, which consisted of the enforcement 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 full and incorporate it as part of the Board's final order, and to add an additional penalty revoking Respondent's Virginia CPA license. After discussion, the Board approved the motion and 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 penalties of license revocation and a $25,000 fine for Respondent's violations of the Code of Virginia and a $325 fine for Respondent's violation of 18VAC5-22-90.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye

VOTE:
Ayes: Five (5)
Nays: None (0)
Abstain: One (1)

Case # 2025-0468

The Board members reviewed the record, which consisted of the enforcement 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. Lewis, 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 approved the motion and found by substantial evidence that Respondent violated Code of Virginia §54.1-4413.3 (1-4). The Board imposed the recommended penalty of a $10,000 fine.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye

VOTE:
Ayes: Five (5)
Nays: None (0)
Abstain: One (1)

ELIGIBILITY

Case # 2026-0164

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. Davis 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 approved the motion and determined that Respondent's Virginia CPA license should be reinstated.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye

Dale G. Mullen – Nay
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye

VOTE:
Ayes: Four (4)
Nays: One (1)
Abstain: One (1)

Case # 2026-0252

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. Lewis, 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 approved the motion and determined that Respondent's Virginia CPA license should be reinstated.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye

VOTE:
Ayes: Five (5)
Nays: None (0)
Abstain: One (1)

Case # 2026-0253

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. Lewis, 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 approved the motion and determined that Respondent's application for a Virginia CPA license should be denied.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Abstain
Wendy Lewis, CPA – Aye

VOTE:
Ayes: Five (5)
Nays: None (0)
Abstain: One (1)

NASBA COMMITTEE UPDATES

Ms. Glynn announced that Mr. Mullen has been nominated as the NASBA Mid Atlantic Regional Director.

Ms. Rogers announced that she will be joining the NASBA CPE working group and will be ending her time with the NASBA Education Committee.

Legislative/Statutes changes – Introduction

Ms. Glynn led the discussion pertaining to the legislative changes draft document. She noted VBOA has received recommendations from the VSCPA. Ms. Glynn described the timeline for various updates and emphasized the use of language that is already established, to avoid confusion and to eliminate perceived contradictions within the current code.

Ms. Glynn requested comments and questions from the Board. Items of note were the language surrounding firm licensure requirements, professional services and public practice. Ms. Glynn mentioned that although the mission of the Board is to protect the public, goals include being cautious about seeming overly restrictive and guarding against any unintended consequences.

Peer Review Oversight Committee – New member

Ms. Glynn introduced Mr. Balachandar as the new Peer Review Oversight Committee (PROC) member for approval. In addition to Board approval, he will need approval from his firm.

- Upon a motion by Ms. Hagen, and seconded by Ms. Lewis, the members voted unanimously to approve Mr. Balachandar as the new PROC committee member. The members voting "AYE" were Mr. Mullen, Ms. Rogers, Mr. Davis, Ms. Hagen, Ms. Jennings and Ms. Lewis.

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EXECUTIVE DIRECTOR'S REPORT

General Updates

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

- Ms. Glynn updated the Board on the number of exam scores released since June 2026.
- Ms. Glynn provided a summary of license renewals for 2026-2027. Ms. Glynn highlighted that VBOA approved the applications of 297 CPAs to hold Emeritus status.
- Ms. Glynn informed the Board that a new part-time project manager has been hired.
- Ms. Glynn noted that she had recently attended an annual accounting event at George Washington University.
- Ms. Glynn informed the Board that she and Mr. Mullen would attend the NASBA Annual conference to be held Oct. 25-28 in Litchfield Park, Arizona.
- Ms. Glynn noted that the NASBA and AICPA CPE taskforce had recently sent out a comprehensive CPE Survey to all licensed CPAs.
- Ms. Glynn advised that the AICPA will be updating the exam platform in July 2027. The update will include certain blackout dates for exam and score releases. Additionally, there will be significant delays in the windows to take the discipline sections of the exam.
- Ms. Glynn announced that the AICPA PEEC will hold an interim meeting in October to discuss the alternative practice structures re-exposure draft.
- Ms. Glynn included for review her certification of the Deficit Provision Acknowledgment Form.

Communications Update

Ms. Yoder informed the Board regarding the recent VBOA customer service survey results. The Board expressed appreciation for the diligent work on the part of VBOA staff.

August 2026 Financial and Board Report

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

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

Upon a motion by Ms. Hagen, and duly seconded by Ms. Lewis, the Board voted to approve the FY 2027 Proposed Operating Budget.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye

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Wendy Lewis, CPA – Aye

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

Enforcement Update

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

Regulatory Update

Ms. Gabriel updated the Board on the status of current regulatory changes and related deadlines.

Begin Closed Session – 2:15 p.m.

Upon a motion by Mr. Mullen, and duly seconded by Mr. Davis 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 and Matthew Ross.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye
Wendy Lewis, CPA – Aye

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

End closed meeting

Upon a motion by Mr. Mullen, and duly seconded by Ms. Hagen, 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
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye
Wendy Lewis, CPA – Aye

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

BOARD DISCUSSION TOPICS

Guidance on Reference to Previous Licensure for Former Licensees

Upon a motion by Ms. Hagen and duly seconded by Mr. Mullen, the members voted to approve the Guidance document as written

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye
Wendy Lewis, CPA – Aye

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

FY27 Strategic Priorities and Objectives

Ms. Glynn led the update on the 2026-2027 Strategic Plan. She discussed the status of the licensing and enforcement system, noting that VITA has been supportive of the effort thus far.

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Ms. Gabriel and Ms. Glynn discussed several proposed revisions to the CPE requirements and the reasons for those changes. Ms. Gabriel shared that there is momentum behind introducing a carry-forward period for CPE. Board discussion ensued.

NASBA Bylaws

Ms. Glynn led the discussion regarding changes received from NASBA by the Board on August 4, 2026. She conveyed the concerns among several Boards that there had not been sufficient discussion to date or appropriate submission to all participants. She cited the mission of NASBA to enhance the wellbeing of state boards.

Upon a motion by Mr. Mullen and duly seconded by Ms. Hagen, the Board voted to add a vote of “yes” to table or to discussion of the Bylaws but a vote of “no” to vote on the Bylaws at this time.

CALL FOR VOTE:
Nadia A. Rogers, CPA – Aye
Dale G. Mullen – Aye
Guy Davis, CPA – Aye
Anne B. Hagen, CPA – Aye
June W. Jennings, CPA – Aye
Wendy Lewis, CPA – Aye

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

Letters from a Complainant

Mr. Ross apprised the Board of communication from a complainant in an enforcement matter in which the person was asking for the case to be reopened. Mr. Ross reported that the complaint had been closed according to agency procedures, including having a second opinion prior to the final determination being made. The Board discussed the matter and supported the decision that the case should not be re-opened for further investigation.

Sign Conflict of Interest forms

Sign Travel Expense vouchers

Future meeting dates

- Nov. 13 campus meeting- University of Richmond
- Jan. 13, 2027
- March 24, 2027
- April 2027 campus meeting

Board Meeting: Sept. 17, 2026
Draft/Unapproved minutes

- June 16, 2027

ADJOURNMENT

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

APPROVED:

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Nadia A. Rogers, CPA, Chair

COPY TESTE:

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Nancy Glynn, CPA, Executive Director

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