Ethics Committee Meeting: Aug. 4, 2026
Draft minutes

The Virginia Board of Accountancy Ethics Committee met virtually on Tuesday, Aug. 4, 2026, at 1 p.m.

Committee members in attendance:

- Kevin Matthews, CPA
- Matthew Miller, CPA

VBOA staff members in attendance:

- Nancy Glynn, CPA, Executive Director
- Alessandra Gabriel, Information and Policy Advisor
- Kelli Yoder, Communications Coordinator

Members of the public in attendance:

- Linda Newsom-McCurdy, VSCPA Senior Director, Learning

WELCOME

Ms. Glynn welcomed everyone in attendance.

Public comment period

Ms. Newsom-McCurdy introduced herself and shared that listening in would help the VSCPA shape its ethics course content.

Feedback from auditing courses

Committee members had not yet taken any 2026 approved ethics courses. They will report back once completed.

Newsom-McCurdy said the question-and-answer format was much more engaging in 2026 than other formats in years past.

2027 VBOA Segment – Potential topics and open discussion

a. **Emeritus and Inactive Status**
   Ms. Glynn noted a new policy launched just before publishing the video last year. The segment talked about it briefly, but the 2027 video will review the changes more carefully.

b. **CPE reminder**
   Ms. Glynn led a discussion around the continued problem of CPE non-compliance and how to address it each year without redundancy. Ms. Newsom-McCurdy suggested interviewing someone who works on NASBA's CPE Audit tool. Mr. Matthews noted the importance of using CPE Audit when managing multiple credentials.

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c. **Firm regulations**
Ms. Glynn said nothing major changed but the rise in private equity has opened the door to new compliance issues related to firm ownership changes. Discussion ensued.

d. **AICPA Code of Conduct**
Ms. Glynn explained that the board's role is to enforce the standards, not create them and asked for ideas to highlight this. Ms. Newsom-McCurdy suggested asking, what is important about the Code of Conduct from the perspective of the CPA client?

Other ideas
Ms. Glynn and Ms. Newsom-McCurdy both mentioned fielding AI-related questions. The committee agreed it was a relevant topic and might fall under the AICPA Code of Conduct.

Next steps/other items
- Meeting with NASBA video team.
- Committee members will offer feedback after viewing the 2026 segment.

ADJOURNMENT

Ms. Glynn thanked committee members and attendees for their contributions and adjourned the meeting at 1:53 p.m.