
**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

The Virginia Board of Accountancy met on Friday, May 18, 2018, in Training Room #1 A, B, and C of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Matthew P. Boshers, Esq., Chair
Susan Quaintance Ferguson, CPA, Vice Chair
D. Brian Carson, CPA
Stephanie S. Saunders, CPA
Laurie A. Warwick, CPA

**MEMBER PRESENT
FOR A PORTION OF
THE MEETING:** William R. Brown, CPA

MEMBER ABSENT: Andrea M. Kilmer, CPA

LEGAL COUNSEL: Robert Drewry, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT: Wade A. Jewell, Executive Director
Mary T. Charity, Deputy Director for Operations
Rebekah Allen, Acting Enforcement Director and Information and
Policy Advisor
Kelli Anderson, Communications Manager
Nicholas R. Tazza, Assistant Manager, Licensing and Examination
Patti Hambright, CPE Coordinator and Administrative Assistant

**MEMBERS OF THE
PUBLIC PRESENT:** W. Barclay Bradshaw, CPA, former Board member and Chair
Stephanie Peters, CAE, President and CEO, Virginia Society of Certified
Public Accountants
Maureen Dingus, CAE, Chief Operating Officer, Virginia Society
of Certified Public Accountants
Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants
Amy Mawyer, Vice President of Learning, Virginia Society of Certified
Public Accountants
Linda Newsom-McCurdy, CAE, Senior Director of Member Value,
Virginia Society of Certified Public Accountants

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

David Bass, Public Affairs and Communications Director, Virginia
Society of Certified Public Accountants
Alan Nicholas, Peer Review Manager, Virginia Society of Certified
Public Accountants

CALL TO ORDER

Mr. Boshier called the meeting to order at 10:03 a.m.

SECURITY BRIEFING

Ms. Hambright provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Mr. Boshier 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 May 18, 2018, agenda as amended. The members voting “**AYE**” were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Saunders and Ms. Warwick.

APPROVAL OF MINUTES

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the April 19, 2018, Board meeting minutes. The members voting “**AYE**” were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Saunders and Ms. Warwick.

PUBLIC COMMENT PERIOD

Mr. Boshier welcomed and invited members of the public to provide comments. Mr. Boshier welcomed Mr. Bradshaw to a second term beginning on July 1, 2018.

EXECUTIVE DIRECTOR’S REPORT

General Updates

Mr. Jewell presented the following general updates regarding the VBOA:

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

- Mr. Jewell informed the Board that staff, particularly Ms. Charity and Mr. Tazza, have been working closely with MicroPact and Mike Ulrey on data mapping. Mike Ulrey is the data conversion analyst hired to provide a smooth system transition.
- Mr. Jewell informed the Board that the second iteration with MicroPact was scheduled for next week.
- Ms. Charity provided an update regarding letters, emails and automated calls made regarding license renewals for April 2018.
- Mr. Jewell reported the Auditor of Public Accounts (APA) has concluded its FY2017 audit and reported no findings.
- Mr. Jewell notified the Board that he had participated in the NASBA Reorganization Impact Task Force and the AICPA teleconference. The results will be presented at the NASBA Regional meetings.
- The Board unanimously approved to support Ms. Saunders' nomination as a NASBA Director-at-Large.
- The Board unanimously approved to support Marc Moyers for a second term on NASBA's Nominating Committee.

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to nominate Mr. Jewell for the Lorraine P. Sachs Standard of Excellence Award. The members voting "AYE" were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Saunders and Ms. Warwick.

PUBLIC COMMENT PERIOD

Ms. Boshier congratulated Mr. Jewell on his new executive position with NASBA.

BOARD DISCUSSION TOPICS

Statute/Regulation changes (in process and proposed)

Ms. Allen led the discussion regarding statute/regulation changes (in process and proposed). She noted the new regulation implementing the June 30 license renewal date had been published in *The Virginia Register* with a 30-day comment period.

Ms. Allen also noted the four fast track regulatory changes await approval from the Governor's office.

Legislation updates

Ms. Allen discussed House Bill 297 regarding changes to guidance documents, which requires agencies to offer 30-day comment periods for new or revised guidance documents. The bill takes effect January 1, 2019. She noted that some agency documents are exempt from the new process.

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

Ms. Allen discussed the regulatory reduction pilot program that the Department of Professional and Occupational Regulation (DPOR) and the Department of Criminal Justice Services (DCJS) will be taking part in. The Department of Planning and Budget (DPB) is in the process of determining how an agency is to calculate its baseline regulatory catalog. Ms. Allen noted that although the VBOA is not part of the pilot program, all executive branch agencies subject to the APA must submit their catalog to the DPB by July 1, 2020.

Use of Confidential Consent Agreements

Mr. Jewell led the discussion regarding the use of Confidential Consent Agreements. He noted the Board had never issued a Confidential Consent Agreement and under the laws of the Freedom of Information Act (FOIA), the agreement would not be confidential. Mr. Jewell will research and provide Board members with additional information. After a thorough discussion, the Board agreed to table this discussion for a later date.

Publication of Board Disciplinary Action

Mr. Jewell led the discussion regarding the publication of Board disciplinary actions. After a thorough discussion, the Board agreed to revisit this discussion at a later date.

Joint Legislative Audit and Review Commission

Mr. Jewell led the discussion regarding the Joint Legislative Audit and Review Commission (JLARC). Mr. Jewell and Ms. Allen met with the JLARC team regarding their policy analysis of the DPOR. Mr. Jewell noted JLARC is often asked to conduct studies.

Virginia-Specific Ethics Course

Mr. Jewell led an in-depth discussion between the Board members and members present from the VSCPA regarding the next steps for the Virginia-Specific Ethics Course contract. Ms. Peters provided comment, fielded questions and requested the Board approve the 2-year contract extension. The Board agreed to continue discussion of this topic following lunch.

RECESS FOR LUNCH 11:30 a.m.

RECONVENE 12:15 p.m.

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

Virginia-Specific Ethics Course (continued)

After a thorough discussion, the Board decided to revisit the Virginia-Specific Ethics Course 2-year contract extension with the VSCPA at the June 21, 2018 Board meeting.

Volunteer services and the Active – CPE Exempt status

Mr. Jewell led the discussion regarding volunteer services and the Active – CPE Exempt status. Board members were in agreement with concerns regarding the Active – CPE Exempt status and volunteering CPA services. The discussion was tabled for a later date.

Mr. Brown has left the meeting.

Delegations of authority

Ms. Allen led the discussion regarding the delegations of authority. After a brief conversation, the Board chose to move the discussion to the later closed session to consult with legal counsel.

Specific credit hours (content) required to sit for the CPA exam in Virginia

Ms. Ferguson led the discussion regarding the specific credit hours (content) required to sit for the CPA exam in Virginia. Ms. Ferguson presented a PowerPoint entitled CPA Education – The Perils of Change. She provided Board members with statistics involving accounting majors. The Board discussed possible strategies for preparing future CPAs for success. Ms. Ferguson will work with the Board on possible requirements for the additional 30 semester hours of education necessary for obtaining a VA CPA license. Ms. Peters noted the VSCPA had begun discussions regarding a model of education for CPAs as well.

ADDITIONAL ITEMS FOR DISCUSSION

Carry Over Items/Potential Future Topics

- Trust Fund Reserve Policy (June)
- Adjudication Manual (on-going)
- CPE – VBOA/VSCPA discussions (on-going)
- Regulation changes (on-going)
- Marijuana Laws/Guidance (on-going)
- North Carolina Dental Case (on-going)

Sign Conflict of Interest forms

Sign Travel Expense vouchers

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

Future meeting date

- June 21, 2018
 - November 7, 2018 (George Mason University)
-

ENFORCEMENT

Begin closed meeting

Upon a motion by Ms. Ferguson, and duly seconded, the members approved by unanimous vote the meeting be recessed and the VBOA immediately convene a closed meeting under the Virginia Freedom of Information Act for the provision of legal counsel and to consult with legal counsel on issues relating to probable litigation, and/or consider the status of all open Enforcement Cases, and cases listed on our agenda, a matter lawfully exempted from open meeting requirements under the ‘consulting with legal counsel’ and ‘disciplinary proceedings’ exemptions contained in Virginia Code § 2.2-3711(A)(7),(27). The following non-members will be in attendance to reasonable aid in the consideration of this topic: Wade Jewell and Robert Drewry. The following non-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: W. Barclay Bradshaw and Rebekah Allen.

End closed meeting

Upon a motion by Ms. Ferguson, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the Code of Virginia, be adjourned and that the VBOA immediately reconvene in an open public meeting. WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision 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 law 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:

Matthew P. Boshier, Esq. – Aye
Susan Quaintance Ferguson, CPA – Aye
D. Brian Carson, CPA – Aye

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

Stephanie S. Saunders, CPA – Aye
Laurie A. Warwick, CPA – Aye
William R. Brown, CPA – Abstain

VOTE:

Ayes: Five (5)

Nays: None

Abstain: One (1)

Begin closed meeting

Upon a motion by Ms. Ferguson, and duly seconded, the members approved by unanimous vote the meeting be recessed and the VBOA immediately convene a closed meeting under the Virginia Freedom of Information Act to discuss and consider a personnel matter relating to the Board of Accountancy staff, a matter lawfully exempted from open meeting requirements under the ‘personnel matters’ exemption contained in Virginia Code § 2.2-3711(A) (1). The following non-member will be in attendance to reasonably aid the consideration of this topic: W. Barclay Bradshaw. The following non-member will be in attendance for a portion of the closed meeting to reasonably aid the consideration of this topic: Wade Jewell.

End closed meeting

Upon a motion by Ms. Ferguson, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the Code of Virginia, be adjourned and that the VBOA immediately reconvene in an open public meeting. WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision 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 law 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:

Matthew P. Boshier, Esq. – Aye
Susan Quaintance Ferguson, CPA – Aye
D. Brian Carson, CPA – Aye
Stephanie S. Saunders, CPA – Aye

**Board Planning Meeting
May 18, 2018
Final/Approved minutes**

Laurie A. Warwick, CPA – Aye
William R. Brown, CPA – Abstain

VOTE:

Ayes: Five (5)

Nays: None

Abstain: One (1)

ADJOURNMENT

There being no further business before the VBOA, upon a motion by Ms. Ferguson, and duly seconded, the meeting adjourned by unanimous vote at 4:11 p.m. The members voting **AYE** were Mr. Boshier, Ms. Ferguson, Mr. Carson, Ms. Saunders and Ms. Warwick.

APPROVED:

Matthew P. Boshier, Esq., Chair

COPY TESTE:

Wade A. Jewell, Executive Director