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**Board Meeting  
April 22, 2021  
Final/Approved minutes**

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The Virginia Board of Accountancy met on Thursday, April 22, 2021, in Board Room #2 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBERS PRESENT:** W. Barclay Bradshaw, CPA  
Wendy P. Lewis, CPA

**MEMBER PRESENT FOR  
A PORTION OF THE  
MEETING:** D. Brian Carson, CPA, CGMA, Chair

**MEMBERS APPEARING  
VIRTUALLY:** Laurie A. Warwick, CPA, Vice Chair  
Jay Bernas  
William R. Brown, CPA  
Nadia A. Rogers, CPA

**LEGAL COUNSEL  
APPEARING  
VIRTUALLY:** James Flaherty, Assistant Attorney General,  
Office of the Attorney General

**STAFF PRESENT:** Nancy Glynn, CPA, Executive Director  
Amanda E. M. Blount, Enforcement Director  
Kelli Anderson, Communications Manager  
Patti Hambright, CPE Coordinator and Administrative Assistant  
Elaina Johnson, CAI contractor for VBOA

**STAFF PRESENT FOR  
A PORTION OF THE  
MEETING:** Renai Reinholtz, Deputy Director  
Steven Burkarth, Enforcement Specialist

**STAFF APPEARING  
VIRTUALLY:** Elizabeth Marcello, Information and Policy Advisor

**MEMBERS OF THE  
PUBLIC PRESENT:** Deann Compton, CPA, Audit Director, Auditor of Public Accounts  
Sydney E. Rampey, CPA, Auditor of Public Accounts  
Emily Walker, CAE, Vice President, Advocacy, Virginia Society of  
Certified Public Accountants

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Horance Floyd, CPA  
Marlyn Jones

**MEMBERS OF THE  
PUBLIC APPEARING  
VIRTUALLY:**

Reza Mahbod, CPA, CISA, CGFM, CICA, CGMA, CDFM, CFE,  
Peer Review Oversight Committee, Chair  
Eldar M. Maksymov, Ph.D., CPA  
Robert H. Cox, Esq., Briglia Hundley, P.C.  
Colleen K. Conrad, Executive Vice President and Chief Operating  
Officer for NASBA  
Michael Decker, Vice President of Examination at AICPA

**CALL TO ORDER**

Ms. Warwick called the meeting to order at 10:03 a.m.

**DETERMINATION OF QUORUM**

Ms. Warwick determined there was a quorum present.

**SECURITY BRIEFING**

Ms. Hambright provided the emergency evacuation procedures.

**APPROVAL OF AGENDA**

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted to approve the April 22, 2021, agenda, as presented.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Six (6)

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Nays: None

**APPROVAL OF MINUTES**

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted to approve the February 4, 2021, Board meeting minutes, as presented.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye

Jay Bernas – Aye

W. Barclay Bradshaw, CPA – Aye

William R. Brown, CPA – Aye

Wendy P. Lewis, CPA – Aye

Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Six (6)

Nays: None

**APPROVAL OF CONSENT AGENDA**

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

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye

Jay Bernas – Aye

W. Barclay Bradshaw, CPA – Aye

William R. Brown, CPA – Aye

Wendy P. Lewis, CPA – Aye

Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Six (6)

Nays: None

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**PUBLIC COMMENT PERIOD**

Dr. Maksymov addressed the Board regarding the Inactive licensure status, continuing professional education hours and the CPE audit process. Dr. Maksymov asked the Board for flexibility in considering CPE and requested the immediate surrender of his Virginia CPA license.

Ms. Conrad acknowledged a joint complaint, which would be discussed later today.

Mr. Decker provided details of the NASBA and the AICPA joint complaint regarding a nondisclosure agreement investigation involving Mr. Liang Bruce He.

Mr. Cox, council for Mr. Liang Bruce He, addressed the Board in regards to disciplinary action for Mr. He. Mr. Cox fielded questions.

Mr. Cox, council for Mr. Jason Sayre, addressed the Board in regards to disciplinary action for Mr. Sayre. Mr. Cox fielded questions.

(Mr. Carson is now in attendance at the Board meeting)

Mr. Floyd addressed the Board in regards to disciplinary action.

Ms. Jones addressed the Board in regards to disciplinary action.

**APA – FY2020 Report**

Ms. Compton presented the APA – FY2020 Audit Entrance to the Board. She noted a May anticipated completion date.

(Audio distortion. The virtual system is rebooted.)

**PROC 2020 Report**

Mr. Mahbod led the discussion regarding the Peer Review Oversight Committee 2020 Report. He noted the committee consisted of four members. The review and evaluation period covered January 1, 2020, through December 31, 2020. He noted that based upon the Committee's review and evaluations that peer reviews are being conducted and reported on consistently and in accordance with the Standards for Performing and Reporting on Peer Reviews promulgated by the AICPA Peer Review Board. The VBOA may rely upon the VSCPA and the NPRC in carrying out its responsibilities with respect to the licensing requirements of firms for this period. Mr. Mahbod fielded questions.

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Upon a motion by Ms. Rogers, and duly seconded, the members voted unanimously to accept the Peer Review Oversight Committee's January 1, 2020, through December 31, 2020, report as presented.

**CALL FOR VOTE:**

D. Brian Carson, CPA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**NASBA VICE CHAIR NOMINEE**

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted unanimously to endorse Stephanie S. Saunders, CPA, for the NASBA Vice Chair 2021-22 position.

**CALL FOR VOTE:**

D. Brian Carson, CPA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**COMMITTEE UPDATES**

**NASBA Communications Committee**

Mr. Carson noted there were no updates for the NASBA Communications Committee at this time.

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**NASBA Enforcement Resources Committee**

Mr. Brown noted there were no updates for the NASBA Enforcement Resources Committee at this time.

**NASBA Administration and Finance Committee**

Ms. Warwick noted the NASBA Administration and Finance Committee had met yesterday. Discussion included Uniform CPA Examination candidates and the decline of examination candidates. Fewer candidates could be the result of the reduction in travel due to the pandemic.

(Audio distortion)

**NASBA Education Committee**

Ms. Rogers noted the NASBA Education Committee had met in March. The topic included educational accredited institutions.

**AICPA's Information Systems and Controls Task Force**

Ms. Rogers noted the AICPA's Information Systems and Controls Task Force continued reviewing and considering learning objectives for use in the model curriculum to be released on June 15-16, 2021, at the event jointly hosted by the AICPA, NASBA and AAA.

(Audio distortion)

**AICPA Accounting and Review Services Committee**

Mr. Bradshaw has been appointed to the Accounting and Review Services Committee (ARSC).

**EXECUTIVE DIRECTOR'S REPORT**

**General updates**

Ms. Glynn noted CPA license renewals had been going well. Over 11,000 CPAs had renewed their individual Virginia CPA licenses.

Ms. Glynn noted 580 licensees had opted in for license renewal reminders by text messaging. The text message along with postcard reminders would be sent in "mid" May.

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Ms. Glynn noted the NASBA CPE Audit Service continued to have issues. She is meeting monthly with NASBA to work on resolving the issues.

Ms. Glynn noted the VBOA staff was returning to the office gradually.

Ms. Glynn attended the NASBA Executive Directors and Board Staff virtual conference April 12–14, 2021. Topics included accreditation and an in-depth discussion ensued.

Ms. Glynn noted the 2021 NASBA Regional Meeting would be held virtually June 22–23, 2021.

**Financial and Board Report update**

Ms. Reinholtz presented and fielded questions regarding the March 2021 Financial and Board Report.

**Enforcement update**

Ms. Blount led the discussion regarding the enforcement update. She provided adjustments to the Enforcement Report.

(Audio distortion)

Ms. Blount provided numerous dates for scheduled IFF (Information Fact Finding) conferences and goals for the next Board meeting. She fielded questions.

**Regulatory update**

Ms. Marcello led the discussion regarding regulatory updates. She noted the VBOA regulatory revisions were now effective. Ms. Marcello noted FOIA, public meeting and electronic participation matters had been updated. She also noted Mr. Bernas and Ms. Lewis had been officially appointed to the VBOA Board.

**BOARD DISCUSSION TOPICS**

**2021 Ethics course update**

Ms. Anderson and Ms. Marcello led the discussion regarding the 2021 ethics course update. They noted 26 unique courses had been approved and posted on the VBOA website. Many of the courses contain the course topic along with the course description. Ms. Marcello noted the Ethics Committee would be meeting next week.

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**MLO upgrade progress**

Ms. Glynn provided an update to the Board regarding the licensing software upgrade. She noted the focus had been on the enforcement module and the implementation of adding CPE (continuing professional education) deficiency audits into the system.

**Update on renewal process and discussion of issues**

Ms. Glynn provided a review and demonstrated the new CPA license renewal process. When renewing a CPA license, each licensee must certify to a number of questions. The discussion will continue after lunch.

**RECESS FOR LUNCH 12:30 p.m.**

**RECONVENE 1:00 p.m.**

**Update on renewal process and discussion of issues (continued)**

Ms. Glynn provided case scenarios regarding Active licensees believed to have the Inactive license status. The discussion continued.

**Revenue projections and cash forecast**

Ms. Reinholtz provided revenue projections and a fee comparison to similarly sized states. She provided a handout and demonstrated a fluid spreadsheet-forecasting tool. Ms. Reinholtz fielded questions.

(Ms. Reinholtz has left the Board meeting)

**Fee Comparisons**

Ms. Marcello provided a handout.

**Update on renewal process and discussion of issues (continued)**

(Ms. Reinholtz has rejoined the Board meeting by teleconference.)

Board members continued the renewal process discussion. The Active-CPE Exempt status, implemented in July 2014, and the Inactive licensure status was reviewed. Falsely certifying CPE compliance was



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discussed. All licensees applying for the Inactive license status must complete the Inactive Status Application form.

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

Ms. Blount provided the updated Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals document to Board members for review. A detailed discussion ensued.

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted unanimously to approve the “Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals” as amended.

**CALL FOR VOTE:**

D. Brian Carson, CPA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**VBOA Chair and Vice Chair slate of nominations and elections**

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to nominate Ms. Warwick as Board Chair effective July 1, 2021.

**CALL FOR VOTE:**

D. Brian Carson, CPA – Aye  
Laurie A. Warwick, CPA – Abstain  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Nadia A. Rogers, CPA – Aye

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

Nominees for Vice Chair were William R. Brown, CPA, D. Brian Carson, CPA, CGMA, and Wendy P. Lewis, CPA.

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to nominate Wendy P. Lewis as Board Vice Chair effective July 1, 2021.

**CALL FOR VOTE:**

D. Brian Carson, CPA – Aye  
Laurie A. Warwick, CPA – Aye  
Jay Bernas – Aye  
W. Barclay Bradshaw, CPA – Aye  
William R. Brown, CPA – Aye  
Wendy P. Lewis, CPA – Abstain  
Nadia A. Rogers, CPA – Aye

**VOTE:**

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

**May 2021 planning meeting topics**

Ms. Warwick led the discussion regarding the May 2021 planning meeting topics. Suggested topics are to be emailed to Ms. Glynn. Mr. Bradshaw noted four topics from last year that were not discussed would need to be added to the topic list.

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**ADDITIONAL ITEMS FOR DISCUSSION**

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

**FUTURE MEETING DATES**

- May 27, 2021
- June 24, 2021
- August 31, 2021

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**Begin closed meeting**

Upon a motion by Ms. Warwick, 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 technical support. Elaina Johnson (technical assistance).

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, Amanda Blount and James Flaherty.

**CALL FOR VOTE:**

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

**VOTE:**

Ayes: Seven (7)  
Nays: None

**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.

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CALL FOR VOTE:

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

VOTE:

Ayes: Seven (7)  
Nays: None

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

Case #2018-470-415C (Glynn and Winters)

Upon a motion by Mr. Brown, and duly seconded, members voted unanimously to rescind the Board Order entered on June 23, 2020, and accept the draft Consent Order as presented.

CALL FOR VOTE:

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

VOTE:

Ayes: Seven (7)  
Nays: None

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Case #2019-177-014U (Rogers and Warwick)

Ms. Rogers and Ms. Warwick were not present and did not participate in the closed discussion.

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Upon a motion by Ms. Lewis, and duly seconded, members voted unanimously to deny the motion for reconsideration of Case #2019-177-014U.

**CALL FOR VOTE:**

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

**VOTE:**

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

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Case #2019-179-015U (Rogers and Warwick)

Ms. Rogers and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to rescind the Board Order entered on February 4, 2021, and accept Case #2019-179-015U, as presented.

**CALL FOR VOTE:**

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

**VOTE:**

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

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Case #2019-221-018D (Lewis and Warwick)

Ms. Lewis and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to deny the motion for reconsideration and uphold the Ratification and Order executed February 4, 2021, in Case #2019-221-018D.

**CALL FOR VOTE:**

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

**VOTE:**

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

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Case #2020-024-013D (Lewis and Warwick)

Ms. Lewis and Ms. Warwick were not present and did not participate in the closed discussion.

Upon a motion by Mr. Bernas, and duly seconded, members voted unanimously to accept Case #2020-024-013D, as presented.

**CALL FOR VOTE:**

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

**VOTE:**

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

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**ADJOURNMENT**

There being no further business before the VBOA, Mr. Carson adjourned the meeting at 4:05 p.m.

**APPROVED:**

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D. Brian Carson, CPA, CGMA, Chair

**COPY TESTE:**

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Nancy Glynn, CPA, Executive Director