

Friday, April 12, 2024
Board Meeting Agenda
9:00 a.m.

Student Center, Room #301, Norfolk State University
700 Park Avenue, Norfolk, VA 23504
Virtual link- Zoom Meeting

<https://nsu-edu.zoom.us/j/92357249739?pwd=dIErUmErM1NjRFV4NGdFTU0vM1VzZz09>

Individuals submitting comments may do so in person, via an authorized representative, or in writing.

- 9:00 a.m. Call to Order – **Wendy P. Lewis, CPA, Chair**
Security Briefing – **Veronica Paulson, Administrative Assistant**
Determination of a quorum
Approval of April 12, 2024, Agenda
Approval of Feb. 21, 2024, Board meeting minutes
- 9:05 a.m. Welcome – **Javaune Adams-Gaston, Ph.D., President, Norfolk State University**

Greetings – **Gerald E. Hunter, Ph.D., Vice President for Finance and Administration and Chief Financial Officer, Norfolk State University**

Greetings – **Moncef Belhadjali, Ph.D., Dean (I) School of Business, Norfolk State University**
- 9:30 a.m. Public comment period
- 9:35 a.m. Board Member/Staff Introductions and VBOA Overview – **Wendy P. Lewis, CPA, Chair**
 - Questions from NSU students, faculty, and other attendees
- 9:50 a.m. Building a Career in Accounting – **Wendy P. Lewis, CPA, Chair**
- 10:10 a.m. CPA Evolution: Changes to the CPA exam – **Nadia A. Rogers, CPA, Accounting Professor, Virginia Tech**
- 10:30 a.m. About the Center of Public Trust, NASBA – **Alfonso Alexander, CPT Director, NASBA**
- 10:45 a.m. Student resources at Virginia Society of CPAs – **Molly Wash, Academic and Diversity Outreach Director, VSCPA**
- 11:00 a.m. NASBA and AICPA Committee Updates – **Wendy P. Lewis, CPA, Chair**
- 11:15 a.m. Public comment period – Enforcement
- 11:20 a.m. Enforcement agenda – Matthew Ross, Enforcement Director
 - **Consent Agenda**
 - 2023-0304 – Consent Order (Warwick)
 - 2023-0387 – Consent Order (Warwick)
 - 2023-0378 – Consent Order (Warwick)

- 2023-0376 – Consent Order (Warwick)
 - 2023-0243 – Consent Order (Rudolph-Wiseman)
 - 2023-0149 – Consent Order (Bradshaw)
 - **Decisions after Informal Fact Finding Hearing**
 - 2023-0140 – Presiding Officer Recommendation (Cotton & Mullen)
 - 2024-0025 – Presiding Officer Recommendation (Glynn)
- 11:40 a.m. Executive Director’s General and Smart Goals Updates – **Nancy Glynn, CPA, Executive Director**
- Revisit suspension of Re-exam fees
 - Code and Regulations Including Fee Structure – Final Code revisions.
 - Licensing and CPE System – Update
- 11:45 p.m. 2024 Board elections for Chair and Vice-chair
- 11:55 a.m. Board Discussion Topics – **Wendy P. Lewis, CPA, Chair**
- S.M.A.R.T. Goals 2023 update – **Nancy Glynn, CPA, Executive Director**
 - 150 Hours Research – Fergus Johnson, Management Fellow
 - CPA Pipeline – Ongoing- Calendar of Milestones for Board Members
 - Inactive –Status Policy – Deferred to 2025 - States Survey / Stakeholder Input
 - Review VBOA Policies – Deferred to 2025 – Review Policies and guidance documents
 - CPE Requirements – deferred to 2025 – Defining research steps
 - Enforcement Processes – **Matt Ross, Enforcement Director**
- 12:30 p.m. Adjourn for lunch
- 1:30 p.m. Financial and Enforcement Updates
- Financial and Board Report update – **Renai Reinholtz, Deputy Director**
 - VBOA FY23 financial statements (draft) – requires approval
 - Enforcement update – **Matthew Ross, Enforcement Director**
- 1:45 p.m. Additional Items for Discussion – **Wendy P. Lewis, CPA, Chair**
- Sign Conflict of Interest forms and travel expense vouchers
 - Future meeting dates
 - May 15, 2024 (planning meeting)
 - **June 11, 2024, This is a change in date**
 - Aug. 29, 2024
 - Oct. 22, 2024
- 2:00 p.m. Closed Session (if necessary)
- Disciplinary and Legal advice – § 2.2-3711(A)(8)
- 2:30 p.m. Adjournment

***Five-minute public comment, per person, on those items not included on the agenda.**

Persons desiring to attend the meeting and requiring special accommodations/interpretive services should contact the VBOA office at (804) 367-8505 at least five days prior to the meeting so that suitable arrangements can be made for an appropriate accommodation. The VBOA fully complies with the Americans with Disabilities Act.

**Board Meeting
February 21, 2024
Draft minutes**

The Virginia Board of Accountancy met on Wednesday, February 21, 2024, in Board Room #3 of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Wendy P. Lewis, CPA, Chair
Nadia A. Rogers, CPA, Vice Chair
William R. Brown, CPA
David Cotton, CPA, CFE, CGFM
Dale G. Mullen
Angela Rudolph-Wiseman, CPA
Laurie A. Warwick, CPA

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

STAFF PRESENT: Nancy Glynn, CPA, Executive Director Matthew
Ross, Enforcement Director Nicole Reynolds,
Licensing Specialist Veronica Paulson, Administrative
Assistant Kelli Yoder, Communications Coordinator
Fergus Johnson, Management Fellow

**MEMBERS OF THE
PUBLIC PRESENT:** Stephanie Peters, CEO, VSCPA
Kymberly Messersmith, MD, KPMG
Kristen Hundley, VBOA Project Manager, Captech

CALL TO ORDER

Ms. Lewis called the meeting to order at 10 a.m.

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Ms. Lewis determined there was a quorum present.

**Board Meeting
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Draft minutes**

APPROVAL OF AGENDA

Upon a motion by Ms. Rogers and duly seconded, the members voted unanimously to approve the February 21, 2024, agenda. The members voting “AYE” were Ms. Lewis, Ms. Rogers, Mr. Brown, Mr. Cotton, Mr. Mullen, Ms. Rudolph-Wiseman, and Ms. Warwick.

APPROVAL OF MINUTES

Upon a motion by Ms. Rudolph-Wiseman and duly seconded, the members voted to approve the January 17, 2024, Board meeting minutes, as amended. The members voting “AYE” were Ms. Lewis, Ms. Rogers, Mr. Brown, Mr. Cotton, Mr. Mullen, and Ms. Rudolph-Wiseman. Ms. Warwick abstained.

Ms. Lewis addressed the Board to highlight yearly Board Meeting reminders regarding Standards of Conduct, duties of Executive Director, and general business reminders.

PUBLIC COMMENT PERIOD

Stephanie Peters, CEO of Virginia Society of Certified Public Accountants (VSCPA) addressed the Board to give a legislative update on multiple bills in the General Assembly. Ms. Peters spoke regarding the VSCPA Executive Committee meeting in the week following the Board meeting to discuss the NASBA proposal for an alternative pathway to licensure. VSCPA has not currently taken a position on the issue but will be monitoring closely and providing feedback to NASBA. VSCPA continues to work on the CPA Pipeline and is continually working to create more meaningful connections with members. Ms. Peters noted that VSCPA wants to provide value for members, get them engaged, and work on strategic planning for firms.

ENFORCEMENT PUBLIC COMMENT PERIOD

A written statement was given to all Board members by Enforcement for review.

ENFORCEMENT AGENDA – Matthew Ross, Enforcement Director

The following actions were taken during open session:

Case #2023-0073

Ms. Lewis recused herself at 10:16 am and was not present during the vote on this matter. Upon a motion by Mr. Brown and duly seconded, the members voted to approve the consent order as written.

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Draft minutes**

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM –Aye
Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA - Aye

VOTE:

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

Ms. Lewis returned to Board room at 10:24 am.

Case #2022-0572

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer’s Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Ms. Warwick and duly seconded, to adopt the Presiding Officer Recommendation as written and close the matter with the issuance of an advisory letter.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM –Aye
Wendy P. Lewis, CPA - Aye
Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA - Aye

VOTE:

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

**Board Meeting
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Case #2023-0074

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Mr. Brown and duly seconded, to adopt the Presiding Officer Recommendation, to close the matter with a finding of no violation.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

VOTE:

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

Case #2023-0150

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Ms. Warwick and duly seconded, to adopt the Presiding Officer Recommendation, to close the matter with a finding of no violation.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

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VOTE:

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

Case #2023-0182

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding Conference transcript, exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Ms. Rogers and duly seconded, to adopt the Presiding Officer Recommendation, to close the matter with a finding of no violation.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA - Aye

VOTE:

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

Case #2023-0215

Ms. Glynn recused herself from the room.

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. Warwick and duly seconded, to adopt the Presiding Officer Recommendation in its entirety and incorporate it as part of the Board's final order. The Board found by substantial evidence that the Respondent violated 18VAC5-22-90(A).

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The Board imposed the recommended penalties of a total of \$1,800.00 in monetary penalties, a 1-year license suspension and that the Respondent be subject to a CPE compliance review upon any reinstatement of his Virginia CPA license.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM –Aye
Wendy P. Lewis, CPA - Aye
Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

VOTE:

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

Case #2023-0227

Ms. Glynn recused herself from the room.

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. Warwick and duly seconded, to adopt the Presiding Officer Recommendation in its entirety and incorporate it as part of the Board’s final order. The Board found by substantial evidence that the Respondent violated 18VAC5-22-90(A).

The Board imposed the recommended penalties of a total of \$1,675.00 in monetary penalties, and that the Respondent be subject to a CPE compliance review for the three-year period of 2024, 2025 and 2026. The Board also imposed an additional penalty that the Respondent provide proof of completion for 86.8 hours of CPE within ninety (90) days of the date of the Board’s final order.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM –Aye
Wendy P. Lewis, CPA – Aye

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Dale G. Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA - Aye

VOTE:

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

NASBA and AICPA COMMITTEE UPDATES

Mr. Cotton reported on a January 2024 meeting of the NASBA Regulatory Response Committee regarding the Committee’s responses to two exposure drafts (IAASB – *Proposed Narrow Scope Amendments as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code* and Peer Review Board – *Proposed Peer Review Standards Update No. 2, Reviewing A Firm’s System of Quality Management and Omnibus Technical Enhancements*).

Ms. Warwick attended the NASBA Board Meeting and recommended that the Board respond with comments to the Professional Licensure Task Force concept prior to the due date. She also noted that at the Mid-Atlantic Regional Meeting, she held her first regional call and there was a lot of input and questions. She shared that NASBA considers the Mid-Atlantic region one of the most interactive groups.

Ms. Rogers informed the Board that the AICPA’s Board of Examiners (BOE) met on February 15, 2024, at which time the following were discussed: Q1 status, Prometric and Kroll security contracts, 2023 audit update, staffing/succession planning, BOE policies, financial and pipeline updates, standard setting, and strategic planning.

EXECUTIVE DIRECTOR’S REPORT

General updates

- Ms. Glynn updated the Board on the CPA Evolution exam transition.
- Ms. Glynn apprised the Board regarding the status of SB463 and HB1337. Both bills were conformed and approved during the 2024 General Assembly session. Ms. Glynn thanked the VSCPA for their support during the process.
- Ms. Glynn announced that VBOA is preparing for license renewal season, which will begin March 1, 2024, and conclude on June 30, 2024.

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Financial and Board Report update

Ms. Glynn presented the January 2024 Financial and Board Reports and fielded questions from the Board.

Enforcement update

Mr. Ross reported on the progress of the Enforcement Division. He fielded questions from the Board.

Communications update

Ms. Yoder reported to the Board the results from the 2023 Customer Service Survey. The number of responses increased compared to last year.

Ms. Yoder apprised the Board of the VBOA Communication Plan for license renewals in 2024. Communications will be limited until after April 15, 2024, and will include updating information on boa.virginia.gov and using multiple social media platforms and text message reminders.

Ms. Yoder discussed the upcoming Board Meeting at Norfolk State University on April 12, 2024. Area institutions will be invited to join, including Tidewater Community College, Old Dominion University, Virginia Wesleyan and Hampton University.

Board Discussion Topics – Wendy P. Lewis, CPA, Chair

Professional Licensure Task Force Concept Exposure – Nadia Rogers, CPA, Vice Chair

Ms. Rogers engaged the Board in discussion of the Professional Licensure Task Force's proposed alternative pathway referred to as the Structured Professional Program. Members of the Board each weighed in with comments and questions that they would like addressed prior to determining whether to support the concept. Ms. Glynn and Ms. Rogers are to draft an objective response with each Board members' feedback and distribute a draft to the Board prior to submitting it to NASBA's UAA Committee by the end of March.

VBOA Enforcement Processes Manual – Matt Ross, Enforcement Director

Mr. Ross addressed the Board regarding changes to the VBOA Enforcement Process Manual that were discussed with Mr. Brown and Mr. Cotton. The Board accepted all proposed changes with the exception of Section 11 (*now Section 10*), which is to be revised prior to the meeting by Mr. Ross, Mr. Cotton, and Mr. Brown following their meeting.

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Board Meeting Deliberation and Recusal Guidelines – Matt Ross, Enforcement Director

The Board is tabling this discussion to be reworked and moved to New Member Orientation.

Adjourn for Lunch 12:30 p.m.

Board Discussion Topics (continued) – Wendy P. Lewis, CPA, Chair

FY2023 S.M.A.R.T. Goals update – Nancy Glynn, CPA, Executive Director

Ms. Glynn led the discussion of selected 2024 S.M.A.R.T. Goals.

CPA Pipeline – April 2024

Ms. Glynn discussed the upcoming campus Board Meeting at Norfolk State University and asked the Board to share opportunities with her for future outreach events. The board expressed their interest in maintaining 2 campus visits each year. Ms. Lewis noted that she will be attending a Black History Month event at VCU in February to sit on a panel discussion.

Inactive Status Policy – April 2024-States Survey / Stakeholder Input

Ms. Glynn informed the Board that the policies will be addressed after new Code changes are instituted, tentatively to be addressed in 2025.

Review VBOA Policies – June 2024

Ms. Glynn discussed the review of policies and guidance documents as well as the need to reduce by 25% as required by the Governor's Office. She fielded questions from the Board.

150 Hours – Research - Fergus Johnson, Management Fellow

Mr. Johnson updated the Board on his research into the 150-hour education requirement and noted that he is currently expanding the data set and regression analysis. Mr. Johnson will update the Board at the April 2024 Board meeting with his findings.

The Board entered into closed session to discuss Disciplinary and Legal Advice and Personnel matters.

**Board Meeting
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Draft minutes**

Begin Closed Session

Upon a motion by Ms. Rogers, 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,’ ‘[discussion of] specific public officers, appointees, or employees,’ and ‘discussion or consideration of the investment of public funds’ exemption contained in Virginia Code §2.2-3711 (A)(8); §2.2-3711 (A)(1); and §2.2-3711(6).

The following non-members were in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn, Matthew Ross, James Flaherty, and Kristen Hundley, Captech.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA -Aye
Wendy P. Lewis, CPA – Aye
Dale Mullen – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA - Aye
Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

End Closed Session

Upon a motion by Ms. Rogers, 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:

William R. Brown, CPA – Aye David
Cotton, CPA -Aye
Wendy P. Lewis, CPA – Aye
Dale Mullen – Aye
Nadia A. Rogers, CPA – Aye Angela
Rudolph-Wiseman, CPA - Aye Laurie
A. Warwick, CPA – Aye

VOTE:

Ayes: Seven (7)

Nays: None

Additional Items for Discussion

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers
- Future meeting dates – Current and future meeting dates were discussed and are subject to change.
 - April 12, 2024: Norfolk State University
 - May 15, 2024 (Planning Meeting)
 - June 12, 2024

ADJOURNMENT

There being no further business before the VBOA, Ms. Lewis adjourned the meeting at 2:25 p.m.

APPROVED:

Wendy P. Lewis, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director

GOAL: Code and Regulations including Fee Structure

Board members: Bill Brown, Dale Mullen

S	Specific	Updating Code definitions as necessary - based on AICPA, UAA, and other states Ensure definitions are used consistently through Code Repeal Code section § 54.1-4420. Annual audit Find a bill sponsor on House and Senate side Consider revisions and amendments required in regulations including fee structure
M	Measurable	
A	Achievable	
R	Relevant	
T	Time-based	Timeline for carrying out this goal created by the October meeting for Board review. Sponsor to be found at start of General Assembly.

Status Update

Status Date	8/29/2023 - goal approved 10/24/2023 - draft Code revisions to be reviewed and approved by the board 12/01/2023 - Final revisions were discussed with VSCPA. The Department of Legislature Services is finalizing. Final code changes will be submitted to Secretary of Finance upon completion. 1/17/2024 - Sponsors found: Sen. Hackworth & Rep. Runion. Definition for "Principal place of business" dropped from final edit to avoid conflict with the NASBA/AICPA definition. 2/21/2024 - S.B.463 has been transmitted to the House and has passed the House General Laws Committee uncontested. H.B. 1337 has passed the House and is awaiting Committee assignment in the Senate. 4/12/2024 - Both bills have been passed by both chambers and been signed by the governor. The effective date of these changes is 7/1/2024
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	Approve draft revisions
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Licensing and CPE System

Board members: Laurie Warwick and David Cotton

S	Specific	Evaluate licensing system options, review contracts, recommend path forward. Act in a project champion role from project initiation to completion Provide regular updates to the board and continue working on enforcement tracking, peer review monitoring.
M	Measurable	
A	Achievable	
R	Relevant	
T	Time-based	Signed SOW by September 30, 2023. SOW on hold until conclusion of negotiations Project completion August 31, 2024

Status Update	
Status Date	8/29/2023 - goal approved 10/24/2023 - negotiating pricing, timing, and integrations with vendors to determine the best path forward 12/01/2023 - SOW being reviewed by sponsors 1/17/2024 - SOW and pricing received. Project manager has been found. BOA prepared to move forward pending Board approval. 2/21/2024 - SOW prepared to be signed pending board approval. 4/12/2024 - SOW has been signed and the opening stages of development have begun.
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	none
Significant Actions Not Completed	Statement of Work

VBOA Board Election Nominees April 12, 2024

Term July 1, 2024 – June 30, 2025

Please select one candidate for Chair and one for Vice-Chair

Nominees for Chair

William Brown

Wendy Lewis (Current Chair)

Nominees for Vice-Chair

Nadia Rogers (Current Vice-Chair)

Your name must be included for your vote to count.

Board Member Name _____

Date: _____

GOAL: 150 Hours

Board members: David Cotton, Nadia Rogers

S	Specific	Evaluate the 150-hour requirement to determine if revising it is in the best interests of Virginia businesses, CPA firms, CPAs, and CPA exam candidates, while continuing to protect the public interest and ensuring VA CPAs maintain mobility and reciprocal practice privileges.
M	Measurable	Staff will conduct surveys as requested by the Board, leverage the results of surveys conducted by others (i.e., VSCPA), and perform research regarding the AICPA, NASBA, VSCPA, and other jurisdiction viewpoints given the importance of substantial equivalency and practice mobility. Board will consider the results and assess whether change is necessary and appropriate.
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Perform research and present information as well as the recommended plan to the Board by December, 2023 meeting. Present the results of all surveys deemed necessary by the Board at the May 2024 meeting. <i>NOTE: This is currently an ongoing area of consideration within the profession and may require more than one year to complete.</i>

Status Update

Status Date	8/29/2023 - goal approved by board 10/24/2023 - Fergus has begun collecting materials for research 12/01/2023 - Fergus will discuss research at board meeting 1/17/2024 - SPP to be discussed at meeting. Fergus will provide an update on his research. 2/21/2024 - Fergus will discuss research at board meeting 4/12/2024 - Fergus will present his findings to the Board.
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Conduct comprehensive review of CPE guidelines

Board members: Bill Brown, Dale Mullen

S	Specific	Revisit CPE regulations and requirements and determine if the number of hours and other requirements are still relevant
M	Measurable	Approve guidelines annually
A	Achievable	Yes
R	Relevant	Yes
T	Time-based	All CPE regulations and requirements should be reviewed and any proposals for amendments should be presented by June, 2024

Status Update	
Status Date	8/29/2023 - Goal to be better defined by October 24, 2023 meeting 10/24/2023 - Goal updated and ready for board decision on SMART goal 12/01/2023 - CPE Survey being reviewed before distribution 1/17/2024 - Survey for CPAs and exam candidates has been drafted and distributed. Responses are due to the VBOA by February 15 2/21/2024 - Survey results have been collected and are ready to be reviewed by the Board 4/12/2024 - Based on board discussions this goal will be deferred to FY2025 and will be based on national discussions
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	
Unresolved Significant Risks/Contingencies	none
Resources Needed	Existing CPE guidelines
Board Decisions Needed	
Significant Actions Completed	Survey complete 1/31/2024
Significant Actions Not Completed	none

GOAL: CPA Pipeline

Board members: Nadia Rogers, Laurie Warwick

S	Specific	To increase our communication, social media, and in-person presence among the educator and student communities to improve the accounting pipeline. Potential ways to accomplish this would be to increase our Board meetings on campus, enhance our social media presence, and identify opportunities for Board members to educate prospective CPAs in the pipeline about the profession and CPA license.
M	Measurable	Staff will develop a calendar with certain milestones that will have opportunities for Board member involvement and increased social media presence. Calendar is currently work-in-progress while staff works with VSCPA.
A	Achievable	Yes
R	Relevant	Very
T	Time-based	No

Status Update

Status Date	8/29/2023- board approved goal 10/24/2023 - Increased social media presence for VBOA, communications to CPA candidates regarding changes to exam and approaching deadlines. 12/01/2023 - No new actions 1/17/2024 - No new actions 2/21/2024 - Campus Board meeting planned for 4/12/2024 at Norfolk State University 4/12/2024 - The VBOA has read and prepared a response to the Structured Professional Program concept proposed by NASBA
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Inactive Status Policy

Board members: David Cotton, Angela Rudoph-Wiseman

S	Specific	Re-assess VBOA's policies regarding inactive status to determine if they need to be clarified, strengthened or revised, with particular focus on whether use of "CPA" by inactive CPAs needs to delineate between active and inactive status by use of a modifier such as "inactive," "retired," or "emeritus."
M	Measurable	Survey how other states treat the inactive CPA status. Seek input from various stakeholders such as active and inactive CPAs, VSCPA, and CPA firms. Draft revised guidelines for Board review. Finalize the revised guidelines based on the Board's conclusions.
A	Achievable	Yes
R	Relevant	This project is relevant for two reasons: (1) There appears to be some confusion regarding the status and eligibility for the status. (2) Currently, the public does not know whether someone using the CPA credential has maintained their required CPE.
T	Time-based	Complete survey of other states by April, 2024 Compile input from stakeholders by April, 2024 Draft revised guidelines by March 31, 2024. Finalize the Draft revised guidelines by June 30, 2024

Status Update

Status Date	8/29/2023-board approved goal 10/24/2023 - propose revised dates based on deliverables of other SMART goals 12/01/2023 - No new actions 1/17/2024 - No new actions 2/21/2024 - No new actions 4/12/2024 - Deferred to 2025. Potentially to be included in policy updates.
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Review VBOA Policies

Board members: Dale Mullen, Angela Rudolph-Wiseman

S	Specific	Review all VBOA policies and update as needed based on changes to the profession, board practices and clarity of language. Evaluate if these are policies or guidance documents and if they are required or address the issue at hand
M	Measurable	
A	Achievable	
R	Relevant	
T	Time-based	Review all VBOA policies and guidance documents by June, 2024

Status Update	
Status Date	8/29/2023 - board approved goal 12/01/2023 - No new actions 1/17/2024 - No new actions 2/21/2024 - No new actions 4/12/2024 - Based on board discussion this goal will be deferred to FY2025. The Code changes should be effective July 1, 2025 and at that time the policies will be updated.
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	
Significant Actions Completed	none
Significant Actions Not Completed	none



ENFORCEMENT PROCESSES

FEB. 25, 2020

REVISED: MARCH 2024

STATEMENT OF INTENT:

The Virginia Board of Accountancy (VBOA) is required by statutory mandate to take appropriate action against license holders, individuals, and entities to ensure the protection of the public. The VBOA has the authority to investigate possible violations of its statutes and regulations and enforce these laws through several different types of penalties, including, but not limited to: revoking, suspending, or restricting a license, and imposing fines of up to \$100,000 per violation.

VBOA's disciplinary process is governed by (i) the Virginia Administrative Process Act (APA), Virginia Code [§2.2-4000](#) *et seq.*, (ii) the provisions of law generally applicable to the regulation of professions and occupations, and (iii) court decisions interpreting these laws and regulations. The Office of the Attorney General provides significant resources to support the VBOA in the quasi-judicial role of hearing charges of potential violations that have been made against a regulated person or entity.

This manual is designed to provide guidance to potential or actual Complainants and Respondents. The guidance in the manual does not carry the force of law; it is intended to provide a framework for ensuring fair and consistent enforcement of Virginia's public accountancy laws. It has been prepared by the VBOA's Enforcement Division and has been approved as a guidance document by the VBOA. This manual should be used in conjunction with the VBOA's statutes, regulations, policies and other guidance documents.

This manual is not intended to, does not, and may not be relied upon to create any rights, substantive or procedural, enforceable at law by any party in any matter, civil or criminal. The information contained herein does not constitute and shall not be construed as legal advice. Please consult an attorney regarding any legal questions related to state or federal laws and regulations, including the interpretation and application of the laws and regulations governing the profession regulated by the VBOA. Under no circumstances shall the VBOA, its members, officers, agents, or employees be liable for any actions taken or omissions made in reliance on any information contained in this publication.

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SECTION ONE:

Complaint Process

Consistent with statutory duties, all public complaints received by the VBOA that allege a violation of the Board regulations and Code of Virginia are referred to the VBOA Enforcement Division. The VBOA also generates internal complaints and referrals from the Enforcement Division, Licensing Division and CPE Division, which are discovered during performance of their job duties.

The public complaint form is available and can be submitted electronically through the VBOA's website at www.boa.virginia.gov. The public complaint form can also be submitted by fax, email, regular mail or in person at the VBOA office.

A complainant may file a public complaint anonymously; however, anonymous complainants should make sure to include sufficient information for the VBOA to proceed with the complaint. With an anonymous complainant, the VBOA is unable to follow up for additional information concerning the complaint made.

Additionally, named complainants should be aware that their identity will be provided to a Respondent as part of the investigation process. This is necessary because the Respondent is entitled to receive a copy of the complaint made against them, and in many instances the identity of the complainant is necessary for the Respondent to address the allegations made in the complaint.

For questions about the complaint process, contact the VBOA's Enforcement Division at enforcement@boa.virginia.gov or (804)482-8756.

Initial Receipt and Intake

VBOA's Enforcement Director is responsible for reviewing all complaints received to determine if there is a potential violation and if the agency has jurisdiction over the matter. If the Enforcement Director requires additional information to make a determination, a preliminary inquiry is initiated. Various types of records and documents may be obtained, interviews may be conducted by telephone, or correspondence may be generated to gather information to assist in making the initial determination.

The following are examples of items that will *not* be investigated by the VBOA:

- Inquiries seeking advice or information.
- Courtesy copies of complaints addressed to another agency.
- Allegations pertaining to matters over which the VBOA does not have jurisdiction.
- Courtesy copies of internal grievances.
- Allegations submitted with no supporting documentation.
- Allegations that a violation has been committed in another state.
- Fee disputes.

If the Enforcement Director determines that the VBOA lacks jurisdiction, the complaint has been untimely filed, or both, the Enforcement Director will refer the file to the Executive Director for review. If the Executive Director concurs with the Enforcement Director's recommendation, the Complainant is notified by the Enforcement Director, in writing, of the disposition of the complaint.

If the Enforcement Director or Executive Director determines that the information supports a reasonable suspicion that a possible violation of law or regulation has occurred, an enforcement case is opened for investigation and assigned to an Enforcement Specialist. Pursuant to Virginia Code [§54.1-108.3](#), the VBOA does not disclose information about open cases, including to Complainants. The Enforcement Division will, however, provide procedural updates to Complainants and Respondents upon request.

SECTION TWO:

Investigations

Once jurisdiction has been established, complaints are assigned for investigation, by a staff member known as an Enforcement Specialist for investigation and processing. The VBOA may also engage outside consultants or investigators (see Section Six) to assist in the investigation of a complaint.

Once an investigation is initiated, the Enforcement Division will notify the Respondent of the complaint in writing through a document known as a Notice of Apparent Violation (NOAV). Included in the NOAV will be a copy of the complaint, information on the nature of the violations being investigated and the specific information being requested. This may include producing documents, answering specific questions, or both. Included with all open investigations of an active CPA license holder will be a CPE compliance review for the three-year period immediately preceding the complaint.

Generally, a Respondent is given 14 calendar days to submit a written response to any request from the VBOA.¹ Failure to respond without good cause within the time frame set forth in VBOA regulation [18VAC5- 22-170](#) is a violation of the VBOA's regulations and may result in additional disciplinary action being taken.

The purpose of the investigation is to gather facts and assess whether violations of Virginia's public accountancy laws and the VBOA's regulations have occurred. Enforcement Division staff may make multiple requests during an investigation to obtain all necessary information and documentation.

The Enforcement Division will send the NOAV and any information requests to the Respondent's address of record. If a Respondent does not have an address of record, then NOAV and information requests will be sent to the Respondent's last known address. The Enforcement Division may also send copies of its correspondence to the Respondent via the Respondent's email address of record. It is a licensee's responsibility to notify the VBOA of any change to their mailing address or email address within 30 days of a change.

It is important for Respondents to fully cooperate with the VBOA during the entire investigation process. Below are some tips for assisting in the investigation:

- Respond promptly to any requests from Enforcement Division staff.
- Provide true, accurate, and complete responses to questions and documentation requested by Enforcement Division staff.

¹ Pursuant to VBOA regulation [18VAC5-22-170](#), Communication with the board, "...each licensee or applicant shall respond within 30 calendar days to any board request for information...."

- Provide as much documentation as possible to ensure Enforcement Division staff have a clear understanding of the facts and circumstances.
- Ensure that mailing and email addresses of record are current.

Refusing to provide complete documentation to the VBOA may result in the VBOA pursuing a subpoena to secure the relevant evidence. The VBOA can issue subpoenas under its own authority and can petition a court to issue a subpoena. This includes subpoenas to produce documents and subpoenas for witnesses.

The VBOA is committed to adjudicating complaints and cases in a timely manner, and treating the Respondent fairly and objectively during the investigation to ensure it has all necessary and relevant facts and documentation to reach an outcome.

SECTION THREE:

License Eligibility Informal Fact-Finding Conferences

In addition to handling investigations regarding violations of the Board regulations or Code of Virginia the Enforcement Division of the VBOA handles Informal Fact-Finding (IFF) Conferences upon the denial or the inability of the Licensing Division to issue, renew or reinstate a CPA license for lack of information.

The Licensing Division will transfer the license application and its attachments to the Enforcement Division if a licensing applicant requests an IFF Conference. An applicant must request an IFF. IFFs for licensing matters are not automatically scheduled upon the denial of a licensing application. The Enforcement Director will generate a case number for the referral, and it will be assigned to an Enforcement Specialist. The purpose of the IFF will be to gather additional information regarding the reason for denial, or information needed to help determine if a CPA license should be granted, renewed, or reinstated. In such cases the Respondent bears the burden of proof to establish evidence that they meet eligibility requirements and are fit and suited to be licensed as a CPA. Following the conclusion of the IFF the Presiding Officer will draft a recommendation to the full Board for its acceptance, rejection, or modification during a public meeting.

SECTION FOUR:

CPE Compliance Reviews and Sanctions

All holders of a Virginia individual CPA license are required to meet the continuing professional education (CPE) requirements prescribed by VBOA regulations [18VAC5-22-90](#) and [18VAC5-22-140](#) unless they have applied for and received an exemption from the VBOA or have been granted an Inactive license by the Board. As part of the annual renewal process, CPAs are required to either (i) affirm they are in compliance with the VBOA's CPE regulations or (ii) if they cannot make such affirmation, contact the VBOA to self-report their CPE deficiencies.

To encourage strict compliance with the VBOA's CPE requirements, the VBOA randomly selects a percentage of licensees on a yearly basis (spread out over 12 months) to complete CPE compliance reviews. Additionally, some licensees may be subject to a CPE compliance review under the terms and conditions of a previously entered Consent Order. Finally, if a Respondent is a licensee who is under

investigation related to a complaint as discussed in Sections One and Two above, they will be subject to a CPE compliance review as part of that process.

Regardless of the basis for a CPE compliance review, the Respondent must respond within 30 days of the notice of the CPE compliance review, as required by [18VAC5-22-170\(A\)](#). Failure to respond without good cause is a violation of the VBOA's regulations and will result in disciplinary action being taken.

To promote fairness and consistency in assessing penalties for CPE compliance violations, the VBOA has established and approved [CPE Violation Penalties Guidelines](#). These Guidelines can be found at [CPE Violation Penalties](#). [<https://boa.virginia.gov/individual-cpas/cpe/violations/>]

SECTION FIVE:

Unlicensed Use of CPA Title Violations

It is prohibited by the Code of Virginia for persons to use the CPA title in Virginia without proper licensure. The VBOA has the ability to impose penalties for unlicensed use of the CPA title against both former licensees, as well as individuals and entities that have never been licensed.

Individual licensees who either hold Active or Inactive CPA license status are permitted to use the CPA title. However, non-licensees, and former licensees such as those persons with a status of expired, suspended and/or revoked are not permitted to use CPA, Certified Public Accountant, or public accountant in any form.

Per Code of Virginia [§54.1-4400](#), "Using the CPA title in Virginia" means using "CPA," "Certified Public Accountant," or "public accountant" (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in any abbreviation, acronym, phrase, or title that appears in business cards, the CPA wall certificate, internet and social media postings, letterhead, reports, signs, tax returns, or any other document or device.

In order to promote fairness and consistency in assessing penalties for use of the CPA title violations, VBOA has established and approved [Guidelines for Disposition of Cases Involving the Unlicensed Use of the CPA Title by a Former Licensee](#).² These Guidelines can be found at [CPA Title Violations](#).

SECTION SIX:

Experts and Consultants

The scope of the VBOA's regulatory authority and the range of possible complaints demand that in some cases the VBOA receive guidance from consultants for licensing and disciplinary matters involving specialized fields of practice. The VBOA may contract with an expert in a particular specialty to review the investigative file and, if necessary, to testify on behalf of the VBOA in an administrative or court proceeding arising from the matter. An expert assists the VBOA in understanding the standards of practice in the specialty, and in evaluating the evidence to determine whether a practitioner performed in accordance with those standards.

² Use of the CPA title violations by persons who were never licensed in Virginia fall outside of these guidelines and are subject to enforcement action on a case-by-case basis.

SECTION SEVEN:

Reasonable Cause Determination

Following completion of an investigation, the investigative file is reviewed by a Board member or designee to determine whether reasonable cause exists that one or more of the VBOA's statutes or regulations may have been violated. In order to take disciplinary action against a licensee, the VBOA must have substantial evidence that a violation of law or regulation has occurred. While one may believe that a practitioner's actions could be considered improper, unethical or otherwise deserving of corrective action, such actions may not be a violation of law or the Board's regulations.

The Reasonable Cause Review may conclude with:

- Requesting additional information from the Complainant or Respondent.
- Closing the case by issuing an Advisory Letter or Letter of No Finding.
- Offering a Consent Order to the Respondent to resolve the matter. If accepted by the Respondent, the Consent Order must then be approved by the Board to officially resolve the matter.
- Referring the matter to an Informal Fact Finding (IFF) Conference as described in Virginia Code [§§ 2.2-4019](#) and [2.2-4021](#).

SECTION EIGHT:

Informal Fact-Finding Conferences

Informal Fact-Finding (IFF) Conferences, as described in Virginia Code [§§2.2-4019](#) and [2.2-4021](#), provide for case resolution without the formalities of a formal hearing and trial-like procedure. These conferences are public proceedings, held before a Presiding Officer assigned by the VBOA. The IFF Conference gives the Respondent the opportunity to discuss with the Presiding Officer the allegations stated in the VBOA's Notice of Apparent Violation and the evidence contained in the investigative file. In all disciplinary matters and proceedings, the burden of proof rests with the Commonwealth to establish substantial evidence of a violation of law or regulation.

IFF Conferences offer a timely, less costly, less adversarial means of adjudication. Respondents have the following rights with respect to IFF Conferences:

- To receive reasonable notice of the date, time, and location of the proceeding.
- To receive reasonable notice of the allegations of misconduct.
- To receive copies of all documentation or information that may be relied on during the decision-making process.
- To be informed, briefly and in writing, of the action that VBOA is authorized to take.

A Respondent may choose to be represented by counsel at the IFF Conference. Enforcement Division staff's function at an IFF Conference in public session is to assist the Presiding Officer and to ensure that the statutory requirements of the administrative process are being met.

IFF Conferences take place at the main office of the VBOA, in Henrico County, Virginia. Pursuant to Virginia Code [§2.2-4003](#), venue for administrative proceedings is where the agency has its principal office, unless the parties agree otherwise.

A VBOA selected Presiding Officer conducts the IFF Conference. A Presiding officer can be a member of the Board, or a subordinate appointed by the VBOA. Any Presiding Officer, VBOA members, or staff who participate in an IFF Conference may not participate in and must recuse themselves from subsequent deliberations regarding the matter with the full Board.]

Following the conclusion of an IFF Conference, the Presiding Officer may take any of the following actions:

- Offer a Consent Order, which the Respondent may accept. If accepted by the Respondent and ratified by the VBOA, the Consent Order will resolve the matter without the need for further administrative proceedings.
- Submit a Presiding officer Recommendation to the full VBOA Board for its acceptance, rejection or modification during a public meeting.

SECTION NINE:

Formal Hearings

Formal hearings are provided for by section [§2.2-4020](#) of the Virginia Administrative Process Act. Formal hearings are used to take evidence in a matter and help the Board make a decision, generally, after an Informal Fact-Finding Conference, if the Informal Fact-Finding Conference procedures have failed to be able to dispose of a matter. Formal hearings are presided over by a hearing officer, who is an attorney selected from a list maintained by the Executive Secretary of the Supreme Court of Virginia in accordance with [§2.2- 4024](#).

In all such formal proceedings the parties shall be entitled to be accompanied by and represented by counsel, to submit oral and documentary evidence and rebuttal proofs, to conduct such cross-examination as may elicit a full and fair disclosure of the facts, and to have the proceedings completed and a decision made with dispatch. The burden of proof shall be upon the proponent or applicant. The presiding officers at the proceedings may (i) administer oaths and affirmations, (ii) receive probative evidence, exclude irrelevant, immaterial, insubstantial, privileged, or repetitive proofs, rebuttal, or cross-examination, rule upon offers of proof, and oversee a verbatim recording of the evidence, (iii) hold conferences for the settlement or simplification of issues by consent, (iv) dispose of procedural requests, and (v) regulate and expedite the course of the hearing.

All decisions or recommended decisions shall be served upon the parties, become a part of the record, and briefly state or recommend the findings, conclusions, reasons, or basis therefor upon the evidence presented by the record and relevant to the basic law under which the agency is operating together with the appropriate order, license, grant of benefits, sanction, relief, or denial thereof.

SECTION TEN

Respondents' Due Process Rights

Board Members and staff who have an actual or perceived conflict of interest with respect to any matter coming before the Board will recuse themselves from deliberations on such matter and will abstain from voting on such matter.

Code of Virginia, [Title 2.2, Chapter 40](#) (Administrative Process Act (APA)) contains the following provision:

§ 2.2-4024.2. Ex parte communications, Part A, states, *“Except as otherwise provided in this section, while a formal hearing conducted in accordance with § 2.2-4020 is pending, the hearing officer shall not communicate with any person concerning the hearing without notice and opportunity for all parties to participate in the communication.”*

Although § 2.2-4024.2. only pertains to *formal hearings*, VBOA has applied the spirit of this provision to Informal Fact-Finding (IFF) proceedings pursuant to § 2.2-4019, to protect respondents' due process rights.

Any Presiding Officer, VBOA members, or VBOA staff who participated directly in an Informal Fact-Finding Conference, pursuant to § 2.2-4019 or a Formal Hearing, pursuant to § 2.2-4020, may not participate in any subsequent deliberations regarding the same matter or consideration of the matter by the full Board.

Pursuant to [§2.2-3712.F.](#), “Closed meetings procedures; certification of proceedings,” other parties, including Board legal counsel and Board Staff who did not participate directly in the Informal Fact-Finding Conference or Formal Hearing may be authorized to attend a closed session if their presence is deemed necessary or will reasonably aid in consideration of the matter. The role of Board staff in any disciplinary case being deliberated by the Board is limited to compiling and clarifying the case information and answering questions regarding previous sanctions imposed by the Board. Staff or other individuals authorized to participate in a closed session do not advocate any specific finding or sanction.

Upon returning to open session, the Board may take action on matters discussed in closed session. As appropriate, findings will be put in the form of a written Order and provided to the respondent. In all disciplinary cases in which an IFF is conducted, a final determination will be made within 90 days of the conclusion of the IFF conference. All final case decisions will be in writing, signed by the Board, and served upon the parties.

SECTION ELEVEN:

Final Case Dispositions

Generally, there are five types of final case dispositions:

1. **Issuance of a Letter of No Finding.** This is a determination, either by the Presiding Officer or the Board, that there is a lack of substantial evidence to support a finding that a violation has occurred.

2. **Issuance of an Advisory Letter.** This is a determination, either by the Presiding Officer or the Board, that while there may be substantial evidence to support a violation, the violation is minor or inconsequential, and therefore, further disciplinary action is not warranted.
3. **Issuance of a Censure.** This is a formal sanction of a person or entity who holds a Virginia CPA license or the license of a substantially equivalent jurisdiction. It is a declaration that a Respondent is guilty of misconduct that does not require suspension or revocation. A stern rebuke that finds the conduct of the Respondent violates the standards of conduct and practice, detrimentally affects the integrity of the profession, and undermines public confidence in the practice of public accountancy. A censure also serves as a public warning to other members of the profession.
4. **Issuance of a Consent Order.** This results from a negotiated settlement, either prior to or in lieu of further disciplinary proceedings, and reflects a decision agreed to by the Board and a Respondent. A proposed Consent Order that contains findings of fact, conclusions of law, sanctions and a waiver of rights to further proceedings is prepared and presented to the Respondent. If the Respondent agrees to the settlement offered, the Consent Order will be presented to the Board at a public meeting for approval.³ While Consent Orders are generally offered before an IFF Conference, one may be offered after an IFF Conference or Formal Hearing.
5. **Issuance of a Final Opinion and Order.** This is a unilateral decision by the Board. Generally, a Final Opinion and Order is not utilized unless an IFF Conference or Formal Hearing has been held. The Presiding Officer or Hearing Officer will prepare a Recommendation and Summary of the IFF Conference or Formal Hearing and present it to the full Board for its consideration. The Board, in its Final Opinion and Order, may accept or reject, in whole or in part, the proposal and may make its own findings of fact, conclusions of law, and impose penalties that differ from what the Presiding Officer or Hearing Officer has recommended.

The Board publishes outcomes of certain disciplinary actions on its website, in the VBOA newsletter, and with the Accountancy Licensee Database (ALD). Not all final disciplinary matters are published. Matters that are published are determined by [Board Policy #5](#), which can be found on the Board's website.

SECTION TWELVE:

Appeals

An appeal of a VBOA Final Order must be made within 30 days from the date of service by mail and is handled in the judicial system at the Circuit Court level. An appeal at this level must comply with the procedures in Part Two A of the [Rules of the Supreme Court of Virginia](#). The final order issued by the Board is **not** automatically vacated when appealed to the circuit court. However, the appealing party may request from the court a stay of the VBOA's Final Order pending the appeal.

In addition to an appeal to the appropriate Circuit Court, a Respondent may petition the Board for Reconsideration pursuant to the Virginia Administrative Process Act [§2.2-4023.1](#). A petition for reconsideration must be filed with the VBOA no later than fifteen (15) days after service of the final

³ Consent Orders that involve certain CPE violations or certain unlicensed use of the CPA title violations will not go before the full Board at a public meeting for approval. Rather, consent orders involving these limited matters will be executed as they are received by the Executive Director, pursuant to delegations of authority granted to the Executive Director by the Board.

decision. A timely filed petition for reconsideration shall not suspend nor toll the time for filing an appeal to the appropriate Circuit Court under Rule 2A:2 of the Rules of the Supreme Court of Virginia.

Any Respondent wishing to appeal or challenge a final order issued by the Board is strongly encouraged to consult legal counsel regarding their appeal or reconsideration options.

Final Board Orders and Consent Orders are matters of public record, pursuant to Virginia Code [§§2.2-4023](#) and [54.1-2400.2](#). A copy of a Final Board Order or Consent Order is mailed to the Complainant, except in the case of anonymous Complainants. Final Board Orders, Consent Orders and all related disciplinary case information obtained and maintained during the course of an investigation or disciplinary proceeding become a matter of public record upon the closure of an investigation and are subject to disclosure under the Virginia Freedom of Information Act (FOIA), Virginia Code [§2.2-3700 et seq.](#), unless otherwise exempted.

**Budget vs. Actual Expenditures
As of March 31, 2024**



		FY24 Operating Budget	FY24 YTD Expenditures	% Expended	FY23 YTD Expenditures	FY22 Expenditures	FY21 Expenditures
Salaries & Benefits							
1123	Salaries	1,188,712	845,478	71.1%	1,036,015	897,977	844,009
11XX	Benefits	534,267	294,412	55.1%	390,631	354,860	352,058
Total Salaries & Benefits		\$ 1,722,979	\$ 1,139,891	66.2%	\$ 1,426,646	\$ 1,252,837	\$ 1,196,067
Contractual Services							
1211	Express Services	3,500	4,048	115.6%	5,407	655	33
1214	Postal Services	21,000	7,937	37.8%	18,467	15,395	14,576
1215	Printing Services	7,500	7,710	102.8%	3,448	5,766	3,208
1216	Telecommunications - VITA	10,800	8,294	76.8%	10,593	11,449	10,921
1217	Telecommunications - Nonstate (CallFire)	2,500	390	15.6%	1,442	1,200	1,530
1219	Inbound Freight	300	164	54.6%	220	135	22
1221	Organization Memberships (primarily NASBA)	8,336	7,080	84.9%	8,642	9,279	7,674
1222	Publication Subscriptions	1,270	1,120	88.2%	1,323	4,357	3,655
1224	Training - Courses, Workshops, Conferences	6,445	4,127	64.0%	8,769	6,126	763
1227	Training-Transportation, Lodging, Meals, Incidentals	15,500	2,363	15.2%	13,115	4,635	-
1242	Fiscal Services (Credit Card Merchant Fees)	49,000	18,263	37.3%	48,315	45,864	47,123
1243	Attorney Services	27,000	23,121	85.6%	17,207	16,097	26,217
1244	Mgmt. Services - NASBA/special accommodations	14,800	11,868	80.2%	11,079	10,387	9,012
1246	Public Info/Public Relations (subscriptions)	3,385	4,468	132.0%	2,914	2,485	439
1247	Legal Services (court reporting services)	5,500	3,638	66.1%	4,072	8,363	11,460
1264	Food and Dietary Services	2,500	1,534	61.4%	2,662	2,352	1,127
1265	Laundry & Linen Services	-	20	---	-	-	-
1266	Manual Labor Services (Includes shredding services)	550	180	32.7%	120	200	1,410
1268	Skilled Services	2,100	1,100	52.4%	1,125	1,650	-
1272	VITA Pass through - System Hosting, Maintenance, and Admin	-	-	---	229,224	222,006	320,442
1272	VITA Pass through - Shared ISO Audit Services	-	-	---	18,093	20,425	-
1272	VITA Pass through - ECOS fees	-	-	---	-	4,755	-
1272	VITA Pass through - System Reporting Tool	-	-	---	-	5,750	-
1273	Info Mgmt Design and Development Services (PM support)	85,000	900	1.1%	28,930	19,450	230,725
1275	Computer Software Maintenance (MLO and website hosting)	243,854	202,581	83.1%	6,830	7,050	7,235
1278	VITA Information Technology Infrastructure Services (monthly services)	80,400	28,537	35.5%	53,872	52,008	57,838
1279	Computer Software Development Services	244,000	-	0.0%	-	-	-
1282	Travel - Personal Vehicle	7,500	4,010	53.5%	6,668	4,927	962
1283	Travel - Public Carriers	150	114	75.9%	13	497	-
1284	Travel - State Vehicles	450	533	118.4%	217	-	-
1285	Travel - Subsistence and Lodging	4,500	2,815	62.6%	3,360	1,890	-
1288	Travel, Meal Reimburse - Not IRS Rpt	2,000	1,648	82.4%	1,654	1,106	-
Total Contractual Services		\$ 849,840	\$ 348,561	41.0%	\$ 507,782	\$ 486,259	\$ 760,054

	FY24 Operating Budget	FY24 YTD Expenditures	% Expended	FY23 YTD Expenditures	FY22 Expenditures	FY21 Expenditures
<u>Supplies and Materials</u>						
1312 Office Supplies	1,500	1,387	92.4%	916	864	904
1313 Stationery and Forms	1,800	-	0.0%	1,146	404	644
1323 Gasoline	150	16	11.0%	65	-	-
1335 Packaging and Shipping Supplies	1,200	-	0.0%	369	369	720
1342 Medical & Dental Supplies	50	-	0.0%	-	-	30
1352 Custodian Repair & Maintenance	-	-	---	-	-	14
1362 Food & Dietary Supplies	350	687	196.3%	192	126	107
1363 Food Service Supplies	150	72	47.9%	-	236	35
1373 Computer Operating Supplies	1,200	220	18.4%	748	786	1,236
Total Supplies & Materials	\$ 6,400	\$ 2,382	37.2%	\$ 3,435	\$ 2,785	\$ 3,689
<u>Transfer Payments</u>						
1413 Awards & Recognition	500	-	0.0%	500	623	343
1415 Unemployment Compensation	-	-	---	-	-	216
1418 Incentives	1,200	680	56.7%	1,226	-	-
Total Transfer Payments	\$ 1,700	\$ 680	40.0%	\$ 1,726	\$ 623	\$ 559
<u>Continuous Charges</u>						
1512 Automobile Liability Insurance	231	-	0.0%	231	231	231
1516 Property Insurance	540	-	0.0%	540	540	1,224
1534 Equipment Rentals	10,105	5,242	51.9%	8,643	7,454	8,099
1539 Building Rentals - Non-State Owned Facilities	104,318	77,717	74.5%	101,512	97,997	95,005
1541 Agency Service Charges (shared services)	62,600	30,134	48.1%	60,498	49,465	52,373
1551 General Liability Insurance	5,400	-	0.0%	5,328	5,328	328
1554 Surety Bonds	40	-	0.0%	-	40	40
1555 Worker's Compensation	1,110	-	0.0%	926	1,110	1,094
Total Continuous Charges	\$ 184,344	\$ 113,093	61.3%	\$ 177,678	\$ 162,165	\$ 158,394
<u>Equipment</u>						
2216 Network Components	750	-	0.0%	-	1,653	877
2217 Other Computer Equipment	200	157	78.5%	405	155	130
2218 Computer Software Purchases	500	11	2.3%	386	418	50
2231 Electronic Equipment	-	1,329	---	967	1,170	-
2233 Voice and Data Transmission Equipment	-	-	---	-	-	969
2262 Office Furniture	1,200	-	0.0%	454	755	-
2263 Office Incidentals	-	-	---	46	63	345
2328 Construction, Building Improvements	-	-	---	-	-	150
Total Equipment	\$ 2,650	\$ 1,497	56.5%	\$ 2,259	\$ 4,214	\$ 2,521
Total Expenses	\$ 2,767,913	\$ 1,606,104	58.0%	\$ 2,119,526	\$ 1,908,884	\$ 2,121,284
Chapter 2 Appropriation	\$ 2,767,913					

Cash Balances



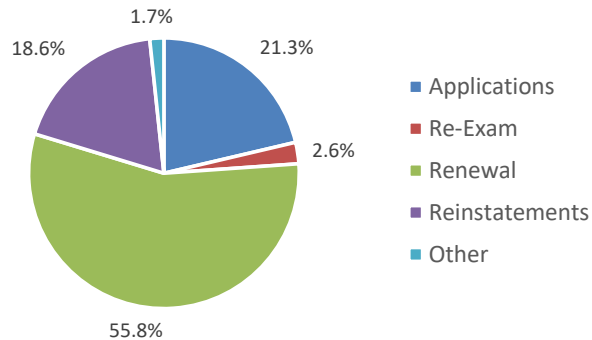
	Operating Fund		Trust Fund	
	FY2024	FY2023	FY2024	FY2023
	As of 3/31/24	As of 3/31/23	As of 3/31/24	As of 3/31/23
Beginning Cash Balance July 1	\$ 2,890,877	\$ 2,556,744	\$ 3,205,952	\$ 3,341,044
YTD Revenue Collected	707,105	782,134	-	-
Interest earnings	49,862	11,642	67,626	16,095
Accounts Payable	-	7,677	-	-
Cash Transfers In per Board Policy #1	-	193,303	141,788	-
Cash Transfers Out per Board Policy #1	(141,788)		-	(193,303)
YTD Expenditures	(1,606,104)	(1,572,374)	-	-
Cash Balance	\$ 1,899,951	\$ 1,979,127	\$ 3,415,366	\$ 3,163,836
Required Cash Transfers:				
Central Service Agencies Transfer	\$ (11,983)	\$ (11,983)	-	-
Cash Balance after required transfers	\$ 1,887,968	\$ 1,967,144	\$ 3,415,366	\$ 3,163,836

Revenue Collections by Fee Type

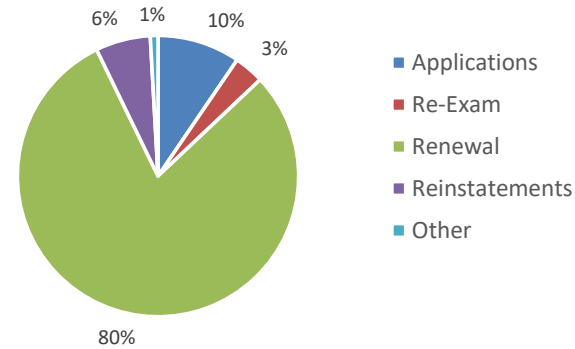


Fee Type	FY2024 - YTD as of 3/31/24	FY2023 - YTD as of 3/31/23	Fiscal Year Ending 6/30/23	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/21
Exam Application Fee	\$ 98,640	\$ 87,315	\$ 139,635	\$ 130,560	\$ 149,430
Individual License Application Fee	47,175	52,725	67,950	70,800	83,100
Firm License Application Fee	5,000	3,800	5,000	4,100	4,500
Re-Exam Application	18,080	54,960	76,900	72,080	83,420
Renewal Fee	394,810	441,445	1,782,800	1,777,925	1,824,315
Reinstatement Fee	131,650	127,500	140,850	98,600	63,150
Duplicate Wall Certificate Fee	1,525	1,300	1,725	2,150	1,700
License Verification Fee	9,225	12,350	16,650	21,325	16,625
CPA Exam Score Transfers	950	875	1,150	1,075	1,325
Administrative Fee	80	-	-	45	646
Bad Check Fee	100	239	239	50	50
Total Revenue by Fee Type	\$ 707,235	\$ 782,509	\$ 2,232,899	\$ 2,178,710	\$ 2,228,261
Net Revenue per Cardinal	\$ 707,105	\$ 782,134	\$ 2,232,824	\$ 2,178,830	\$ 2,199,041
Difference	\$ 130	\$ 375	\$ 75	\$ (120)	\$ 29,220

FY24 YTD Revenue Collections



FY23 Revenue Collections



Accounts Receivable



	<u>FY2024 - YTD as of 3/31/24</u>	<u>FY2023 - YTD as of 3/31/23</u>	<u>Fiscal Year Ending 6/30/23</u>	<u>Fiscal Year Ending 6/30/22</u>	<u>Fiscal Year Ending 6/30/21</u>
Fines levied	\$ 232,127	\$ 811,130	\$ 759,525	\$ 189,950	\$ 128,042
Fines collected	\$ 194,354	\$ 274,725	\$ 335,357	\$ 157,851	\$ 138,947
Fines Discharged	\$ 1,500	\$ 52,542	\$ 52,542	\$ -	\$ -
Outstanding Current fines receivable (< 365 Days)	\$ 259,079	\$ 608,271	\$ 546,076	\$ 49,751	\$ 29,041
Outstanding Written-off receivables (=> 365 Days)	\$ 931,845	\$ 606,074	\$ 608,574	\$ 680,731	\$ 669,342

Individual and firm license activity
March 31, 2024

<i>Fiscal Period</i>	Period ending 3/31/2024	Period ending 3/31/2023	Period ending 6/30/2023	Period ending 6/30/2022	Period ending 6/30/2021
REGULANTS					
Individuals					
Active, licensed CPAs	27,341	27,334	26,556	26,482	26,715
Inactive, licensed CPAs	2,179	2,192	2,090	2,053	2,033
Total Licensed CPAs	29,520	29,526	28,646	28,535	28,748
Out-of-state licensees	10,215	10,115	9,867	9,669	9,572
Reinstatements - Individuals	349	350	274	257	170
New CPA licenses issued	626	717	940	1,039	1,069
Expired/voluntarily surrendered licenses	48	29	1,041	1,337	119
Exam Candidates					
Number of first time exam candidates	850	754	931	1,118	1,193
Firms					
Total active, licensed CPA firms	1,145	1,146	1,094	1,172	1,125
Reinstatements - Firms	19	10	19	18	8
New CPA firm licenses issued	43	32	44	42	38
Expired/voluntarily surrendered licenses	10	1	81	76	12

All Open Enforcement Complaints - As of February 6, 2024

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	32
Acts Discreditable	9
Due Professional Care	16
Unlicensed Activity	34
Peer Review	1
92	

All Open Enforcement Complaints - As of April 1, 2024

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	27
Acts Discreditable	9
Due Professional Care	18
Unlicensed Activity	32
Peer Review	1
87	

New and Closed Complaints - February 7, 2024 to April 1, 2024

Opened Complaints



Opened Complaint Types

CPE Deficiency	40
Acts Discreditable	1
Unlicensed Activity	15
Due Professional Care	11
67	

Closed Complaints



Closed Complaint Types

CPE Deficiency	45
Due Prof. Care/Acts Disc.	9
Unlicensed Activity	17
Acts Discreditable	1
72	

Disposition Types

Advisory Letter	10	Board Order	3
Consent Order	40	Closed Agency Referral	0
No Finding	2	No Violation	7
No Jurisdiction	6	Other	4
72			

CPE Audit Report as of March 31, 2024

	As of 3/31/2024	Ending 06/30/2023	Year Ending 6/30/2022	Year Ending 6/30/2021	Year ending 6/30/2020	Year Ending 6/30/2019
CPE Audits Selected	372	428	573	751	696	1366
CPE Audits Passed	228	319	432	597	544	1139
CPE Audits Deficient	68	109	141	154	152	227
CPE Audits Pending	76	0	0	0	0	0
CPE Deficiency Rate	23%	25%	25%	21%	22%	17%

Other audits completed during Calendar Years

	Reinstatement and Inactive Audits			Self-Report Audits		Enforcement Audits	
	2024	2023	2022	2024	2023	2024	2023
Audits Selected	31	413	456	49	153	6	10
CPE Audits Passed	25	341	398	1	24	3	4
CPE Audits Deficient	0	0	2	4	127	3	6
CPE Audits Pending	6	72	56	44	2	0	0
						50%	60%

Open Non-CPE Enforcement Cases

Complaint #	Type	Status	Disposition	Date Received	Date Entered	Status Date	TotalDays
2022-0046	Due Professional Care	IFF - Completed		Aug 3, 2020	Jan 27, 2022	Feb 23, 2024	1,337
2021-0091	Due Professional Care	Probable Cause Review		Sep 8, 2021	Oct 18, 2021	Mar 1, 2024	936
2021-0145	Unlicensed Activity - O	Probable Cause Review		Dec 10, 2021	Dec 10, 2021	Apr 2, 2024	843
2022-0084	Unlicensed Activity - G	IFF - Completed		Feb 24, 2022	Feb 28, 2022	Feb 23, 2024	767
2022-0362	Unlicensed Activity - O	Probable Cause Review		Jun 21, 2022	Jun 21, 2022	Apr 2, 2024	650
2022-0384	Due Professional Care	Probable Cause Review		Jul 19, 2022	Jul 19, 2022	Jul 26, 2023	622
2022-0545	Due Professional Care	Probable Cause Review		Sep 15, 2022	Sep 15, 2022	Jan 22, 2024	564
2022-0558	Due Professional Care	IFF - Completed		Oct 4, 2022	Oct 4, 2022	Mar 15, 2024	545
2022-0690	Due Professional Care	IFF - Scheduled		Nov 29, 2022	Nov 29, 2022	Dec 7, 2023	489
2022-0701	Due Professional Care	IFF - Scheduled		Dec 2, 2022	Dec 2, 2022	Apr 1, 2024	486
2022-0732	Unlicensed Activity - O	IFF - Completed		Dec 12, 2022	Dec 12, 2022	Feb 23, 2024	476
2023-0140	Unlicensed Activity - O	Board Meeting - Pending		Apr 3, 2023	Apr 3, 2023	Mar 19, 2024	364
2023-0149	Unlicensed Activity - O	Board Meeting - Pending		Apr 11, 2023	Apr 11, 2023	Mar 5, 2024	356
2023-0171	Unlicensed Activity - O	IFF - Scheduled		May 16, 2023	May 16, 2023	Mar 8, 2024	321
2023-0376	Unlicensed Activity - O	Board Meeting - Pending		May 16, 2023	Oct 4, 2023	Apr 2, 2024	321
2023-0378	Unlicensed Activity - O	Board Meeting - Pending		May 16, 2023	Oct 4, 2023	Mar 27, 2024	321
2023-0379	Unlicensed Activity - O	Consent Order - Sent		May 16, 2023	Oct 4, 2023	Mar 6, 2024	321
2023-0241	Unlicensed Activity - O	IFF - Scheduled		Jun 29, 2023	Jun 29, 2023	Dec 7, 2023	277
2023-0243	Unlicensed Activity - O	Board Meeting - Pending		Jun 29, 2023	Jun 29, 2023	Mar 8, 2024	277
2023-0304	Unlicensed Activity - O	Board Meeting - Pending		Aug 9, 2023	Aug 14, 2023	Feb 21, 2024	236
2023-0321	Acts Discreditable	IFF - Scheduled		Aug 22, 2023	Aug 22, 2023	Apr 1, 2024	223
2023-0331	Peer Review	Board Meeting - Pending		Aug 25, 2023	Aug 25, 2023	Apr 2, 2024	220
2023-0382	Acts Discreditable	Open Case		Oct 10, 2023	Oct 10, 2023	Oct 10, 2023	174
2023-0383	Acts Discreditable	Open Case		Oct 10, 2023	Oct 10, 2023	Oct 10, 2023	174
2023-0384	Acts Discreditable	Open Case		Oct 10, 2023	Oct 10, 2023	Oct 10, 2023	174
2023-0386	Acts Discreditable	Probable Cause Review		Oct 10, 2023	Oct 10, 2023	Oct 31, 2023	174
2023-0387	Unlicensed Activity - O	Board Meeting - Pending		Oct 11, 2023	Oct 11, 2023	Mar 18, 2024	173
2023-0389	Acts Discreditable	Open Case		Oct 13, 2023	Oct 13, 2023	Oct 13, 2023	171
2023-0390	Acts Discreditable	Open Case		Oct 13, 2023	Oct 13, 2023	Oct 13, 2023	171
2023-0393	Unlicensed Activity - O	IFF - Scheduled		Oct 16, 2023	Oct 16, 2023	Mar 8, 2024	168
2023-0400	Acts Discreditable	NOAV - Sent		Oct 18, 2023	Oct 18, 2023	Oct 30, 2023	166
2023-0418	Unlicensed Activity - O	Entered / Intake		Nov 3, 2023	Nov 3, 2023	Nov 3, 2023	150
2023-0423	Unlicensed Activity - O	Probable Cause Review		Nov 21, 2023	Nov 21, 2023	Mar 11, 2024	132
2023-0434	Unlicensed Activity - O	IFF - Pending		Dec 6, 2023	Dec 6, 2023	Mar 27, 2024	117
2023-0438	Due Professional Care	Entered / Intake		Dec 14, 2023	Dec 14, 2023	Dec 14, 2023	109
2023-0446	Due Professional Care	Requested Additional Information		Dec 14, 2023	Dec 21, 2023	Apr 2, 2024	109
2023-0444	Acts Discreditable	Entered / Intake		Dec 21, 2023	Dec 21, 2023	Dec 21, 2023	102
2023-0452	Due Professional Care	Requested Additional Information		Dec 27, 2023	Dec 27, 2023	Apr 2, 2024	96
2024-0009	Due Professional Care	NOAV - Sent		Jan 10, 2024	Jan 10, 2024	Jan 11, 2024	82
2024-0033	Unlicensed Activity - O	Probable Cause Review		Jan 25, 2024	Jan 25, 2024	Apr 1, 2024	67
2024-0035	Due Professional Care	Probable Cause Review		Jan 26, 2024	Jan 26, 2024	Mar 13, 2024	66
2024-0041	Unlicensed Activity - O	Probable Cause Review		Jan 29, 2024	Jan 29, 2024	Mar 11, 2024	63
2024-0042	Unlicensed Activity - G	IFF - Pending		Jan 30, 2024	Jan 30, 2024	Feb 12, 2024	62
2024-0047	Due Professional Care	Probable Cause Review		Feb 5, 2024	Feb 5, 2024	Feb 27, 2024	56
2024-0049	Unlicensed Activity - O	Probable Cause Review		Feb 6, 2024	Feb 6, 2024	Feb 7, 2024	55
2024-0060	Unlicensed Activity - G	IFF - Pending		Feb 12, 2024	Feb 12, 2024	Feb 27, 2024	49
2024-0070	Due Professional Care	NOAV - Sent		Feb 13, 2024	Feb 13, 2024	Mar 5, 2024	48
2024-0072	Due Professional Care	NOAV - Sent		Feb 14, 2024	Feb 14, 2024	Mar 5, 2024	47
2024-0073	Unlicensed Activity - G	IFF - Pending		Feb 14, 2024	Feb 14, 2024	Feb 14, 2024	47
2024-0074	Unlicensed Activity - O	NOAV - Sent		Feb 14, 2024	Feb 14, 2024	Mar 4, 2024	47
2024-0081	Unlicensed Activity - O	NOAV - Sent		Feb 19, 2024	Feb 19, 2024	Mar 4, 2024	42
2024-0085	Unlicensed Activity - O	Consent Order - Sent		Feb 27, 2024	Feb 27, 2024	Apr 1, 2024	34
2024-0097	Due Professional Care	Probable Cause Review		Mar 4, 2024	Mar 4, 2024	Mar 19, 2024	28
2024-0102	Due Professional Care	NOAV - Sent		Mar 13, 2024	Mar 13, 2024	Apr 1, 2024	19
2024-0105	Unlicensed Activity - G	Consent Order - Sent		Mar 18, 2024	Mar 18, 2024	Apr 1, 2024	14
2024-0106	Unlicensed Activity - G	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	14
2024-0107	Unlicensed Activity - G	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	14
2024-0109	Unlicensed Activity - G	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	14
2024-0110	Unlicensed Activity - G	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	14
2024-0116	Due Professional Care	NOAV - Sent		Mar 22, 2024	Mar 22, 2024	Mar 22, 2024	10

Open CPE Enforcement Cases

Complaint #	Type	Status	Disposition	Date Received	Date Entered	Status Date	TotalDays
2023-0329	CPE Deficiency	IFF - Pending		Aug 24, 2023	Aug 24, 2023	Feb 27, 2024	221
2023-0433	CPE Deficiency	Consent Order - Sent		Dec 5, 2023	Dec 5, 2023	Mar 22, 2024	108
2024-0005	CPE Deficiency	Consent Order - Sent		Jan 9, 2024	Jan 9, 2024	Mar 22, 2024	73
2023-0455	CPE Deficiency	IFF - Completed		Dec 28, 2023	Dec 28, 2023	Mar 5, 2024	68
2024-0021	CPE Deficiency	Consent Order - Sent		Jan 17, 2024	Jan 17, 2024	Mar 12, 2024	55
2024-0025	CPE Deficiency	Board Meeting - Pending		Jan 19, 2024	Jan 19, 2024	Mar 12, 2024	53
2024-0077	CPE Deficiency	IFF - Pending		Feb 15, 2024	Feb 15, 2024	Mar 12, 2024	26
2024-0067	CPE Deficiency	Consent Order - Sent		Feb 13, 2024	Feb 13, 2024	Mar 4, 2024	20
2024-0066	CPE Deficiency	IFF - Pending		Feb 13, 2024	Feb 13, 2024	Feb 27, 2024	14
2024-0068	CPE Deficiency	IFF - Pending		Feb 13, 2024	Feb 13, 2024	Feb 27, 2024	14
2024-0034	CPE Deficiency	Advisory Letter - Sent		Jan 26, 2024	Jan 26, 2024	Feb 7, 2024	12
2024-0054	CPE Deficiency	IFF - Pending		Feb 7, 2024	Feb 7, 2024	Feb 16, 2024	9
2024-0101	CPE Deficiency	Consent Order - Sent		Mar 13, 2024	Mar 13, 2024	Mar 22, 2024	9
2024-0057	CPE Deficiency	IFF - Pending		Feb 7, 2024	Feb 7, 2024	Feb 12, 2024	5
2024-0058	CPE Deficiency	IFF - Pending		Feb 7, 2024	Feb 7, 2024	Feb 12, 2024	5
2024-0099	CPE Deficiency	Consent Order - Sent		Mar 12, 2024	Mar 12, 2024	Mar 13, 2024	1
2024-0103	CPE Deficiency	Entered / Intake		Mar 15, 2024	Mar 15, 2024	Mar 15, 2024	0
2024-0104	CPE Deficiency	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	0
2024-0111	CPE Deficiency	Entered / Intake		Mar 19, 2024	Mar 19, 2024	Mar 19, 2024	0
2024-0112	CPE Deficiency	Entered / Intake		Mar 19, 2024	Mar 19, 2024	Mar 19, 2024	0
2024-0113	CPE Deficiency	Entered / Intake		Mar 19, 2024	Mar 19, 2024	Mar 19, 2024	0
2024-0114	CPE Deficiency	Entered / Intake		Mar 20, 2024	Mar 20, 2024	Mar 20, 2024	0
2024-0115	CPE Deficiency	Entered / Intake		Mar 21, 2024	Mar 21, 2024	Mar 21, 2024	0
2024-0117	CPE Deficiency	Entered / Intake		Mar 22, 2024	Mar 22, 2024	Mar 22, 2024	0
2024-0118	CPE Deficiency	Entered / Intake		Mar 26, 2024	Mar 26, 2024	Mar 26, 2024	0
2024-0119	CPE Deficiency	Entered / Intake		Mar 27, 2024	Mar 27, 2024	Mar 27, 2024	0
2024-0120	CPE Deficiency	Entered / Intake		Mar 29, 2024	Mar 29, 2024	Mar 29, 2024	0